Govt. of Uttarakhand



Economic – cum – Purpose Classification

Of Local Bodies Budget

UTTARAKHAND

Year 2015-16

(Directorate of Economics & Statistics) (100/6, Neshvilla Road, Dehradun)

PREFACE

Present issue of the "Budget Classification of "Local Bodies"- 2015-16 is Fifth Publication in the series. The present volume of the publication contains comprehensive data on economic and social sectors of Uttarakhand state,rural areas and urban areas of the State in the new format as per the CSO guidelines. With the 73rd& 74th amendment of the constitution the importance and role of the local bodies in the economic life of the community is expanding, so it is vital to contemplate the Local Bodies budget in a manner which helps to know the contribution of local bodies in the economic growth of the State. The Department of Economics and Statistics being the nodal department for all Statistical activities in the State, through its consistent effort try to being all economics activities into the account of the state.

The financial sector plays an important role in the efficient allocation of resources to different departments and this aspect assumes all more significance in the context of economic growth of state, which is in a rising growth trajectory. Through government annual budget, the budgetary allocation to local bodies can be known, but the composition of the uses of that budget can be known through the analysis of local bodies data, which I believe is very vital for all in general and for the state finance commission in particular.

Analysis of 7950 Rural Local Bodies, 13 Zila Panchayat and 84 Urban Local Bodies budgets and comprehensive Receipts & Expenditure detail/Accounts has become a major instrument of economic policy as the changes in the composition of revenue as well as expenditure significantly affect the level of the state and national output of the economy. The main result of the economic classification of the 7950 Rural Local Bodies , 13 Zila Panchayat in the state spread over 13 districts and 84 Urban Local Bodies which are significant for assessing the outcome of the Government's budgetary allocation & are shown through different tables in this publication.

This publication is a team works of the State Income unit of the DES along with the cooperation of 13 District Statistics Offices & 2 Mandal offices of Uttarakhand for collecting, analyzing, editing; compiling, monitoring, reviewing and presenting the data for various indicators of the State economy. I would like to acknowledge my thanks to all Local Bodies Institutions in the State for making available their annual accounts required for generation of state account & extend my gratitude towards Directorate of Panchayatiraj Uttarakhand whose direction to their district offices & regular coordination are extremely vital for the publication of this data.

I hope this publication will prove very useful to all concerned. However continuous improvement demands, valuable appraisal by various stakeholders. So I shall welcome any suggestions for improvement in the contents and quality of this publication.

Dated: 06 APRIL

Director DES

Dehradun

EXECUTIVE SUMMARY

Local Body

There are 7950 Gram Panchayats, 13 Zila Panchayats and 84 Urban Local Bodies (Including Cantonment) in the Uttarakhand. Accounts of all local body have been published for the year 2015-16. The total of five accounts are generated as mentioned below:

Account-I - Income & Outlay Accounts

Account-II - Capital Finance Accounts

Account-III - Estimates of Net Product from Public Administration

Account-IV - Capital Formation
Account-V - Borrowing Accounts

Total Current Receipts of the Uttarakhand Local Bodies was ₹ 138388.89 lakhs, where in the Total Tax Revenue is ₹ 6969.92 lakhs, Total Transfers is ₹ 121437.43 lakhs (Current Transfer: ₹ 34825.18 lakhs and Capital transfer: ₹ 86612.25 lakhs). Income from Entrepreneurship and Property was ₹ 3725.74 lakhs. Income from Fees & Miscellaneous activities was recorded to be ₹ 6255.79 lakhs.

In the year 2015-16 Total Current Expenditure amounts to ₹ 71749.34 lakhs. It encompasses of Compensation of Employees which was ₹ 54435.60 lakhs, Purchase of commodities & services ₹ 14380.90 lakhs, Maintenance ₹ 12008.78 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc is ₹ 52184.15 lakhs. In 2015-16 total opening Balance was ₹ 83596.95 lakhs and closing balance was ₹ 94991.75 lakhs.

Total Current Receipts of the 7950 Gram Panchayats (By using multiplier) and 13 Zila panchayats was ₹ 72496.85 lakhs, where in the Total Tax Revenue was ₹ 1417.73 lakhs, Total Transfers was ₹ 69339.36 lakhs (Current Transfer: ₹ 9449.49 lakhs and Capital transfer: ₹ 59889.88 lakhs). Income from Entrepreneurship and Property was ₹ 1161.81 lakhs.

In the year 2015-16 Total Current Expenditure amounts to ₹ 33056.86 lakhs. It encompasses of Compensation of Employees which was ₹ 25890.80 lakhs, Purchase of commodities & services ₹ 845.47 lakhs, Maintenance ₹ 4848.45 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 35133.46 lakhs. In 2015-16 total opening Balance was ₹ 46854.33 lakhs and closing balance was ₹ 49387.22 lakhs.

Total Current Receipts of the 84 Urban Local Bodies was ₹ 65892.04 lakhs, where in the Total Tax Revenue was ₹ 5552.20 lakhs, Total Transfers was ₹ 52098.07 lakhs (Current Transfer: ₹ 25375.70 lakhs and Capital transfer: ₹ 20722.37 lakhs). Income from Entrepreneurship and Property was ₹ 2563.93 lakhs.

In the year 2015-16 Total Current Expenditure amounts to ₹ 38692.48 lakhs. It encompasses of Compensation of Employees which was ₹ 28544.80 lakhs, Purchase of commodities & services ₹ 5021.59 lakhs, Maintenance ₹ 7160.33 lakhs. Under Capital Formation expenditure on Building, Road & Bridges, Transport Equipment, Machinery etc was ₹ 17050.69 lakhs. In 2015-16 total opening Balance was ₹ 31545.72 lakhs and closing balance was ₹ 40407.63 lakhs.

Data Analysis and compiling Team

Dr Manoj Kumar Pant Joint Director

Shri Maneesh Rana Deputy Director

Shri Atul Anand Additional Statistics Officer

Shri Suraj Data Entry Operator

Contents

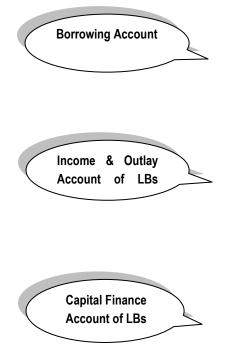
	Title	Page
1.	Introduction	1-3
2.	Local Bodies, its Function & Coverage	4-5
3.	Concepts & Definition	6-11
4.	Table 1 -Income Expenditure & Outlay account of Uttarakhand local bod	ies 12
5.	Table 2- Capital Finance account of Uttarakhand local bodies	13
6.	Table 3- Net Domestic Product Account of Uttarakhand Local bodies	14
7.	Table 4-Gross Capital Formation Account of Uttarakhand local bodies	15
8.	Table 5-Borrowing Account of Uttarakhand local bodies	16
9.	Table 6-Income & Expenditure Outlay account of Rural local Bodies	17
10.	Table 7-Capital Finance account of Rural local Bodies	18
11.	Table 8-Net Domestic Product Account of Rural local Bodies	19
12.	Table 9-Gross Capital Formation Account of Rural local Bodies	20
13.	Table 10-Borrowing Account of Rural local Bodies	21
14.	Table 11-Income & Expenditure Outlay account of Urban Local Body	22
15.	Table 12-Capital Finance account of Urban Local Body	23
16.	Table 13-Net Domestic Product Account of Urban Local Body	24
17.	Table 14-Gross Capital Formation Account of Urban Local Body	25
18.	Table 15-Borrowing Account of Urban Local Body	26
19.	Table 16-80 Accounts Districts wise for Rural Local Body	27-91
20.	Table 81-145 Account Districts wise for Urban Local Body	92-156
21.	Data Collection Form (Annexure-1)	157-162

INTRODUCTION

Economic Classification

The budget of the Local Bodies are prepared every year with primarily focus on to meet out the needs of local administration and to regulate the workings of Local Administration. The authorization for expenditure and revenue is obtained from the Elected representatives of Local Self Government & and State Government. It provides details of receipts and expenditure and other financial transactions of the local bodies during the fiscal year. In order to assess the economic significance and impact of the budgetary transactions, an Economic & Purpose classification of the local bodies budget is necessary; it has been done so in order to throw light specifically extent of Net Domestic Product and Gross Capital Formation of the local bodies and its contribution to the State Domestic Product.

Each transaction on receipts and expenditure of the local bodies is only restricted to the cash account of the local bodies. In order to Economically Classify these transactions the data need to be first collected in the well designed format & than sorted out and classified according to the appropriate economic categories in order to generate the following set of five major accounts mentioned below:



Account deals in total borrowing done by the local bodies in the financial year. The borrowing includes total loan taken from the other government institution or through remittances, internal debt, small savings or provident fund etc. It shows the total borrowing by the local bodies & expenditure registered against it.

Deals with the current revenue and expenditure of the administrative departments excluding departmental enterprises. Receipt side consists of current tax receipts, income from property and entrepreneurship, revenues, grants and contributions from the rest of the economy and other miscellaneous receipts. Expenditure side consists of Govt. consumption expenditure and current transfer payments etc.

Expenditure side gives total capital formation by the Local Bodies Administration and capital transfers. The receipt side includes savings by the Local Bodies emerging from income and outlay account, net borrowings and other liabilities of the Local Self Govt..

Net Product of LBs Administration

Capital Formation
Account of LBs

Using Income Approach in order to estimate the contribution of local bodies in the Net State Domestic Product (NSDP), the whole compensation to employees paid by Local Bodies as employer or during the various workings performed by the local bodies. Thus Net Product of LBs in terms of Salary including wages, allowances, Benefits, Pension also the capitalized wages are taken into account.

This Account shows Net and Gross Capital Formation by Type of Assets and use of Industry of Local Bodies. The capital is formed for the basic needs of the residents of the local Self Govt. i.e. General construction, Water Supply, Health and Education.

The above five accounts show various aspects of the budgetary transactions of the Local Self Government. Some of the important transactions of the Local Self Govt. revealed on the basis of these accounts are given in Table 1, which gives the details of receipts and expenditure of the Local Self Govt. on Deficit or Borrowing and is meet out by Grants and Subsidies . Table 3 which depict the Net Product of Local Self Govt. and Table 4 Capital Formation from budgetary resources in Local Self Govt..

Purpose Classification

Economic – cum – Purpose Classification

Methodology

The 'Economic Classification' reveals only the economic magnitudes but does not reveal the ultimate object or purpose of the expenditure. The economic classification includes expenditure on roads, buildings, transport equipment, machinery, software, cultivated assets etc. Thus, besides economic classification, the expenditure of the Local Self Govt. needs to be classified by the purpose categories viz., General Govt. Services, Defense, Education, Health etc. This classification deals with the categorization of Local Self Govt. expenditure according to different types of services, provided directly or financed by the Local Self Govt. through Current and Capital Grants or Loans.

The above classifications together constitute as 'Economic – cum – Purpose Classification'. This Analytical Classification delineates how the expenditure is incurred for a particular purpose among the different economic categories and how in a particular economic category, it is utilized for different public services provided.

To ensure uniformity in comparability, analysis and presentation from time to time, the National Account Division, Central Statistics Office (CSO), Govt. of India, had developed a common methodology for all the States in budget classification since 1986-87.

With the adoption of SNA 2008, the treatment of pension; loss in irrigation only was being treated as imputed subsidy. As per the modification losses in other departmental enterprises are to be considered as imputed subsidies. Further modification in the classification of functions of Govt. as fifty two minor purpose categories as against sixteen as per the 2008 SNA. The following new recommendations have been incorporated in the analyses of accounts and estimating NDP:

i) The R & D Expenditure in public sector is treated as capital expenditures, ii) Adopting the declining balance (of life of assets) method for estimating the consumption of fixed capital and capital stock, iii) Adopting the user cost approach for estimating the services of owner occupied dwellings in rural areas as against the present practice of imputing these services on the basis of rent per dwelling; iv) treating the construction component and machinery/transport outlay of defence capital account as capital formation, which was earlier being taken as intermediate consumption.

Importance

Coverage

Panchayati Raj is one of the most important institutions in the socio-economy scenario of the State and in a <u>system</u> of <u>Governance</u> the <u>Gram Panchayat(s)</u> are the basic units of <u>Administration</u>. It has 3 levels: village, block and district in Uttarakhand. Many activities are being carried out at village level for development through self governance, majority funded by Center and State Govt.

To capture originally the actual investment to measure the rate of development and to add this into the State Net Domestic Product (NSDP) and for it Accounts of all the Rural Local Bodies (7950), 13 Zila Panchayat and all the Urban Local bodies (84) have been analyzed.

Sr	District Name	Gram	Zila	Urban	
No		Panchayat	Panchayat	local	
			-	Body	
1	Uttarkashi	500	1	5	
2	Chamoli	615	1	8	
3	Rudraprayag	339	1	4	
4	Tehri Garhwal	1038	1	6	
5	Dehradun	460	1	10	
6	Pauri Garhwal	1212	1	6	
7	Haridwar	308	3 1		
8	Pithoragarh	rh 685 1			
9	Bageshwar	416	1	2	
10	Almora	1162	1	4	
11	Champawat	313	1	3	
12	Nainital	511	1	8	
13	Udham Singh	391	1	14	
	Nagar		_		
	UTTARAKHAND	7950	13	84	

Local Bodies, its function & Coverage

Whole economy as per System of National Accounts (SNA) is divided into 5 institutional sectors, namely, general government sector, financial corporate sector, non-financial corporate sector, household sector and NPISH (Non-Profit Institutions Serving Households). Local bodies are part of the general government and hence covered in public sector. Local government institutions have always existed in India in one form or another since ancient times. After independence the government of India gave due weightage to the principles of local self-governance and number of improvements were introduced in this regard.

SNA 2008 describes Local Bodies as separate institutional units. In principle, it says that "local government units are institutional units whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes. The scope of their authority is generally much less than that of Central Government or State governments, and they may, or may not, be entitled to levy taxes on institutional units resident in their areas. They are often heavily dependent on grants or transfers from higher levels of government, and they may also act as agents of central or regional governments to some extent. However, in order to be treated as institutional units they must be entitled to own assets, raise funds and incur liabilities by borrowing on their own account; similarly, they must have some discretion over how such funds are spent. They should also be able to appoint their own officers, independently of external administrative control. The fact that they may also act as agents of central or state governments to some extent does not prevent them from being treated as separate institutional units provided they are also able to raise and spend some funds on their own initiative and own responsibility."

As they are the government units that are in closest contact with the institutional units resident in their localities, they typically provide a wide range of services to local residents, some of which may be financed out of transfers from higher levels of government. Units supplying goods and services on a market basis are treated as unincorporated enterprises within local government. Units supplying services such as education or health on a non-market basis remain an integral part of the local government unit to which they belong.

Importance of Local Body Accounts: -After so many years of the evolution of urban and rural local bodies, the local body accounts till date are in their nascent stage unlike the well established national accounts. At present the total number of rural local bodies is 7950 and that of urban local bodies is 84 and 13 Zila panchayat in the state. Keeping in view the vast number of local bodies and the functions assigned to them local bodies' accounts are indispensible for measuring their contribution in GDP. However due to lack of adequate data the original contribution of local bodies in the general government account could not be properly captured so far. Estimates are based on some benchmark indicators. Further, it is not possible to determine the expenditure incurred by the PRIs as they do not maintain proper accounts that could capture these details.

Presently there is a lot of demand for the economic cum purpose classification of accounts of local bodies. Such a classification would give an idea on their functioning, sources of funds as well as the details of their utilization. State domestic product can change drastically once the firm estimates of local bodies are taken into account. The state is in the process of calculating the district domestic products and domestic product at intermediate level as well but this is possible only if local body accounts are analyzed. The data collected facilitate in preparation of following accounts: (i) Capital Finance Account (ii) Capital Formation by types of Assets, (iii) Estimates of net Product, and (iv) Income Outlay Account as they are prepared at state and national level.

Coverage of Local bodies: - Local bodies can be categorized in two main types (i) rural and (ii) urban. These are the representative bodies as the members are elected from among and by the people. To achieve democratic decentralization and provide constitutional endorsement of local self governance 73rd and 74th Constitutional Amendment Acts were introduced in the early 1990's. These amendments confer authority on legislatures of States to endow respectively rural and urban local bodies with such powers and functions as may be necessary to enable them to act as institutions of self – government. Article 243B spells out about the constitution of Panchayat, it says, there shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the provisions of this Part while for urban local bodies article 243Q states that there shall be constituted in every State,— (a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area; (b) a Municipal Council for a smaller urban area; and (c) a Municipal Corporation for a larger urban area.

Function of Local Bodies: - The Panchayats have been entrusted with the implementation of schemes for economic development and social justice including those in relation to the matters listed in the Eleventh schedule. The functions of Rural and Urban local bodies are both judicial and administrative. Main functions of local bodies are discussed as follows:

- Providing drinking water, sanitation and family welfare
- Education and Health promotion, markets and fairs organization and running different poverty alleviation programs
- Registration of Birth and deaths
- Urban Planning and town planning
- Regulation of land-use and construction of buildings
- Planning for social and economic development
- Slum improvement and up gradation
- Provision of urban amenities and facilities such as parks, gardens, playgrounds
- Public amenities including street lighting, parking lots, bus stops and public conveniences.

Sources of Funds of Local Bodies: - Local bodies get grants from Centre as well as States for their day to day functioning but apart from these grants local bodies may be authorized by a State Legislature to levy taxes, duties, tolls, fees and raise their own resources as per Article 243H and Article 243X of the Constitution. Thus main sources of funds for local bodies may be categorized as:

- i. local body grants, as recommended by the Central Finance Commission (Grants-in-aid),
- ii. funds for implementation of centrally-sponsored schemes (Grants-in-aid),
- iii. funds released by the state governments on the recommendations of the State Finance Commissions (Grants-in-aid),
- iv. Own resources: by levying taxes and other fees (Tax and Non-Tax Revenue), and
- v. Borrowing and Loans.

Other income includes donation, property income and sales of goods and services.

In order to know proper utilization of funds for making available roads, canals, schools, hospitals and other facilities at village level, it is essential to have accounts of local bodies. The accounts would help assess inter-regional disparities. It is essential to prepare accounts of local bodies.

Concepts & Definition

It is imperative to make a following few adjustments as per the principles of classification before arriving at the set of three accounts.

Adjustments

The volume of transactions of the Govt. includes transfers under the Revenue Expenditure is considerable in case of Education, welfare, Health, etc. As such, the under estimation in the economic aggregates due to the non- inclusion of the details of these transactions has to be eliminated by the analysis and inclusion of the various annual reports of the Autonomous Bodies for which grants are being given. Even after analyzing these reports in line with the budget documents, it may not be possible to prepare different accounts there on. Therefore, a few adjustments, to be appended to both the receipts as well as expenditure are necessary. Apart from it, the analyses of these budgets include the classification of Functions of Govt. facilitating the appropriate representation in the estimation of 'State Income'.

The other adjustments in budgetary transactions are already in vogue for (a) Pension, Sale of Assets and Land, Commercial Interest, Transfers from Non- Govt. Organizations, Creation of Financial Assets, Capital Transfers where the concept of Net Expenditure have been adopted and (b) imputed Subsidies obviously are an addition to the expenditure.

Income and outlay Account of Administrative Departments of Local Bodies

All the departments other than those which are commercial in nature are considered as administrative for the purpose economic classification. These include organs of the state, collection of taxes, other fiscal services, interest payment and servicing of debts, administrative services like, police, jails, supplies, and disposals, pension, etc., and economic services like agriculture, animal husbandry, etc. The management of expenditure of various funds like famine and drought relief funds, etc., is also included. The current expenditure of administrative departments consists of final outlays of Govt. on current account which represent Govt.'s current consumption. The final outlays are made up of purchases of commodities and services and wages and salaries. Besides, Govt. makes transfer payments, such as interest, grants, subsidies, etc., to the rest of the economy which are added indirectly to the disposable income of the community. To meet these current expenditures, Govt. appropriates a part of the income of the community through a variety of taxes, miscellaneous fees, etc., accruing in the course of administration. In addition, Govt. has an investment income from property and entrepreneurship and also receives revenue grants from the Central Govt. and the rest of the economy. The excess of current receipts over current expenditure denotes the 'saving' of the Govt. administration available for domestic capital formation. Some of the items included in this account are as follow:

Compensation to Employees

This item comprises the remuneration of general Govt. employees such as salaries of officers & establishment; wages; allowances and honorarium other than traveling and daily allowances; contributions to provident fund by the Govt. as well as all Pension payments to Govt. employees are included. Conceptually, appropriation to the pension fund should actually be treated as wages and salaries and not actual pension payments. But in the absence of any information on appropriation during the year, the actual pension payments are treated as salaries & wages.

Commodities and Services

This includes all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general Govt. of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/ charges for services rendered for other agencies / departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non- availability of data.

Maintenance

These are the expenses towards maintenance of buildings, roads & bridges, machinery and other equipment etc.

Benefits

Expenditure on social benefits e.g. medical charges and reimbursement of medical expenditure, cost of textbook to the children of low- paid govt. employees and others; other benefits (Leave Travel Concessions) in cash; The items like Compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits.. Payments in kind e.g., cost of liveries and uniforms; rations supplied to police and defense personnel etc. are to be treated as benefits in kind.

Interest Paid

Interest payments comprise interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. These do not accrue to the public and are merely inter – departmental or inter – account transfers, which ultimately get cancelled. However in the case of states all these payments are shown separately.

The interest received from departmental commercial undertakings appears as a payment item in 'Production Account of Departmental Commercial Undertakings'. This item is deducted from both interest received and interest paid so that there is no double counting.

Subsidies

The concept of subsidy adopted in National Accounts Statistics (NAS) is broadly the same as adopted in 1993 Version of the "System of Nation Accounts" (SNA).

"Subsidies are current unrequited payments that Govt. units including non – resident Govt. units make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services which they produce, sell or import. They are receivable by resident producers or importers. In the case of resident producers, they may be designed to influence their levels of production, the prices at which their outputs are sold or the remuneration of the institutional units engaged in production. Subsidies are equivalent to negative taxes on production in so far as their impact on the operating surplus is in the opposite direction to that of taxes on production".

"Subsidies are not payable to final consumers and current transfers that Govt. makes directly to households as consumers are treated as social benefits. Subsidies also do not include grants that Govt. may make to enterprises in order to finance their capital formation or compensate them for damage to their capital assets, such grants being treated as capital transfers."

Subsidies include all grants on current account, which entrepreneurs receive from the Govt.. These may take the form of direct payments to producers or differentials between the buying and selling prices of Govt. trading organizations. Thus subsidies are transfers; Current grants made to private non- profit institutions serving households are not to be considered subsidies. Such payments will be classified as purchases of goods and services or current transfers by general Govt., depending on the circumstances and conditions of a given payment.

Under certain circumstances subsidies include the grants made by Govt. to public corporation in the compensation for losses, i.e., negative operating surplus, in connection with the losses of Departmental Commercial Undertakings.

Losses which are not compensated for by subsidies will be transferred to the income and outlay account of general Govt. as negative operating surplus Rebate on the sale of handloom cloth; loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Departmental Commercial Undertakings e.g. irrigation, electricity & village & small industries etc., are to be treated as imputed subsidies.

Current Transfers

Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Govt. like Central Govt., State Govt. and Local Authorities, secondly to the rest of the world (Foreign) and thirdly to other sectors including households (grants to aided schools, scholarships and stipends, welfare of the weaker sections of the society), private institutions and autonomous bodies. All these items figure in the accounts of a State budget. However, when accounts of all the Govt. are merged, the first category, i.e. grants to other Govt. get cancelled.

Capital Transfers are classified in the similar fashion as the Current transfer

Saving on Current Acount.

Income from Property andEntrepreneurship

Direct Taxes

This is derived as the balancing item on the current account of Govt. administration is, i.e. surplus of current receipts over current expenditure.

This flow records the income receivable by the State Govt. from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.

Direct taxes in the SNA include two components, viz, direct taxes on income and other direct taxes, Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contributions. In some countries, the real estate and land taxes are used as an administrative devise for taxing the income of the owners of such property and in such cases, it may be considered to be income taxes.

Both households and enterprises may pay direct taxes on income. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non- profit institutions or households. Non- recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes. License fees paid by households on radio and television sets are to be treated as a purchase of a service and therefore excluded from direct taxes when public authorities provide broadcasting services. Following are some of the familiar direct tax:

- 1. Corporate tax
- 3. Hotels receipts tax
- 5. Land Revenue
- 7. Taxes on wealth
- 2. Taxes on income other than Corporation tax (e.g. Income Tax)
- 4. Other taxes on income and expenditure (e.g. Profession Tax)
- 6. Estate duty
- 8.Gift Tax

Indirect Taxes

Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. These include import and export duties, excise, sales, entertainment and

turnover taxes, real estate and land taxes (unless they are merely administrative devise for collecting income tax), levies on value added and the employment of labor, motor vehicle driving license, airport and passport fees when paid by producers. Following are some of the familiar Indirect taxes:

- 1. Stamps and Registration fees
- 3. Union and State Excise
- 5. Services Tax
- 6. Taxes on goods and Passengers
- 8. Entertainment tax
- 10. Fees under factories and Mines Acts
- 12. Patent fees
- 14. Registration of Joint Stock Companies
- 2. Customs
- 4. Sales Tax
- 5. Taxes on vehicles
- 7. Taxes and duties on electricity
- 9. Foreign Travel tax
- 11. Import and Export license application
- 13. Registration of Trade fees
- 15. Fees for stamping Weights and Measures.

Misc. Receipts

These receipts are in the nature of fees, fines and forfeitures.

Revenue Grants, Contribution, etc

Revenue grants, contributions are mostly from other Govt. and will ultimately get cancelled. However, these have to be classified separately in the case of individual States.

Production Accounts of Departmental Enterprises The departmental enterprises or Govt. trading enterprises may be defined as Govt. agencies producing commodities and services that are not provided free of charge. The operations of these enterprises are in the nature of entrepreneurial activities of the Govt. Current expenditure of these enterprises, like working expenses of productive enterprises, constitute intermediate expenditure that enter into prices of commodities and services as these are sold to the other sectors of the economy.

Hence expenditures of these enterprises are different in character from final outlays by administrative departments which have no income of their own and depend upon incomes of other sectors to meet their expenditure. Other main characteristics of these enterprises are as follows.

The Expenditure side of the Production Account consists of the following items of current expenditure such as compensations of employees (I.e. wages and salaries), purchase of commodities and services (including maintenance and repairs), interest, consumption of fixed capital and profits. The sale proceeds and the losses of these enterprises are treated as subsidies and are furnished on the receipt side.

Capital Finance Account of Public Authorities

Items of expenditure under this account are as discussed below:

Gross Fixed Capital Formation
Authorities

It represents the gross value of the goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets.

The gross fixed capital formation has been classified into buildings, roads, transport, machinery and other capital assets. All of them also include 'renewals and replacements' as well. The entire classification measures the Gross Fixed Capital Formation in the Govt.

Buildings and Other Construction

Net Purchase of Physical Assets

Roads and Bridges

Transport Equip.

Other Capital outlay

Cultivable Assets

Animal Stock

Change in Stock

Software

Machinery

Buildings include all expenditure on new construction and major alternations to residential and non- residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.

The major component here is purchase of land. Occasionally, purchase and sale of second hand capital assets are shown in budgets. These transactions of both land as well as second hand assets are treated as sale/ purchase to arrive at net purchase of physical assets and they are classified separately.

Expenditure on construction of roads and bridges is considered.

All expenditure incurred on the purchase of various transport equipment such as buses, jeeps, trucks, tractors for road haulage.

The other Capital Outlay includes expenditure works on power and irrigation projects, flood control, forest clearance land reclamation, water supply and sanitation and office furniture etc.

Cultivable Assets includes plantations, orchards and other cash crops having life for more than a year.

Animal Stock being prevalent in particular in defense services and other departments concerned with security and animal husbandry departments by way of horses, camels etc.,

This represents the value of the physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, which are held by commercial enterprises and in Govt. stockpiles. In the case of administrative departments, the stocks held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works departments which consist of cement, bricks, steel etc. Purchases or additions less sales / withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.

This includes all the software purchased or generated within the Govt. for the improvement in day-to-day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.

This includes expenditure incurred on the purchase of various machineries such as power generating machinery, agricultural machinery and implements, machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.

Capital Transfers

These cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal scheme etc. These are intended to assist capital formation in other sectors of the economy.

Receipt Side: The receipt side deals in the Financing of the Capital Formation and the sources for the same as under

Surplus on Current Account

Surplus on Current Account is directly driven from Income and Outlay Account of Administrative Departments.

Consumption of Fixed Capital Consumption of Fixed Capital is brought over from Production account of Departmental Enterprises.

Net Budgetary Borrowing Net Budgetary Borrowing is a result to compensate the deficit in the current project expenditure. It worked out in the Capital Finance Account forming Borrowing Account as well.

Other Liabilities

All investments in the share capitals of statutory corporations, Co-operative societies and other is classified as financial assets and are shown against other liabilities as a negative figure. Also included are the Net extra budgetary receipts taken from the Borrowing Account.

Borrowing Account

This account comprises of 'Borrowing at home' and 'Extra – Budgetary receipts and adjustments' taken from the Annual Financial Statement. Items included in 'Borrowing at home' are internal debt, small savings, provident fund, etc. and in 'Extra- budgetary receipts and adjustments' are Loans from Govt. of India, Loans and Advances by State Govt., Inter – State settlement, Contingency Fund, Reserve funds, Deposits and Advances, Suspense and Miscellaneous, remittances and Cash Balances. Besides these, there are some funds maintained by the Govt. like Famine Relief Fund, Road Fund, etc. which was also covered under the heads revenue, capital and commercial accounts.

Table-1 (₹ lakhs)

Income and Expenditure Outlay Account of Local Bodies (Uttarakhand) Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	3725.74	1.Total consumption expenditure	68816.50
1.1 Profits		1.1 Compensation of employees	54435.60
1.2 Income from property	3725.74	a) salaries, wages and Benefits	48366.39
1.2.1 Net interest received	1200.28	b) pension	6069.21
1.2.2 Other Property Receipts	2525.46	1.2 Net purchase of commodities and services	14380.90
2. Total tax revenue	6969.92	a) purchases	5867.05
2.1 Total Direct Taxes	4545.71	b) maintenance	12008.78
a) Land Revenue	372.85	c) less sales	3494.93
b) Other Direct Taxes	4172.86	2.Net interest paid to	74.28
2.2 Total Indirect Taxes	2424.22	2.1 Public Authorities	74.28
a) stamp duty	0.00	a) Centre	55.52
b) Other Taxes and Duties	2424.22	b) States	11.11
3. Fees & Miscellaneous Receipts	6255.79	c) Other	7.65
4. Total transfers	121437.43	2.2 less Commercial Interest	
4.1 Current transfer	34825.18	3. Subsidies	747.46
a) Centre	8826.01	4 Total Current Transfers	2111.10
b) States	18527.79	5. Total current expenditure (1+2+3+4)	71749.34
c) Others	7471.38	6. Surplus on current account	66639.55
4.2 Capital Transfer	86612.25		•
a) Centre	37690.30		
b) States	43321.15		
c) Others	5600.80		
Total Receipts(1+2+3+4)	138388.89		

Table-2 (₹ lakhs)

Capital Finance Account of Local Authorities (Uttarakhand) Account – II 2015-16

Expenditure	2015-16
1	2
Administration	
1. Capital outlay	51909.54
2. Net purchase of physical assets	276.36
2.1 Second hand assets	274.37
2.2 Land	2.00
3. Change in Stock	0.25
4. Capital transfers	2795.37
5. Total (1 to 4)	54981.52
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	54981.52
II. Receipts	
11. Surplus on current account	66639.55
12. Consumption of fixed capital	
13. Borrowing at home	-41.74
14. Other liabilities	-11616.29
14.1 net extra budgetary borrowings	-11476.28
14.2 less net purchase of financial assets	140.02
15. Total receipts(11 to 14)	54981.52

Table-3 (₹ lakhs)

Estimates of Net Product from Local Administration Account – III (Uttarakhand) 2015-16

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	42725.51	6069.21	5640.89	54435.60
2. Construction	15554.04	112.91	962.99	16629.94
3. Water supply	71.70	12.28	113.96	197.95
4. Other Services	9120.04	2146.82	1776.91	13043.76
I. a) Education	614.84	80.48	169.93	865.26
b) Medical & Public Health	926.38	174.19	121.44	1222.01
c) Sanitation	7578.81	1892.15	1485.53	10956.49
5. Sub-Total (2 to 4)	24745.78	2272.02	2853.85	29871.65
6. Public Administration & Defence (1-5)	17979.73	3797.19	2787.03	24563.95

Table-4 (₹ lakhs)

Capital Formation by type of Assets and Industry of use (Uttarakhand) Account-IV 2015-16

2015-16	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	5941.43	22932.72	21524.01	526.31	948.56	24.83	11.48	0.20	51909.54	274.37	0.25	52184.15
2. Construction	4229.80	18382.59	10336.95	134.82	112.94	0.00	0.00	0.00	33197.10	8.64	0.00	33205.75
3. Water Supply	5.09	244.82	1721.35	25.55	41.72	0.00	0.00	0.00	2038.53	3.66	0.00	2042.19
4. Other Services	45.71	9.00	1115.42	200.76	179.16	0.00	11.48	0.00	1561.53	100.08	0.00	1661.61
I. a) Education	0.00	0.00	4.66	0.00	0.00	0.00	0.00	0.00	4.66	0.00	0.00	4.66
b) Medical & Public Health	0.00	0.00	2.79	0.00	1.23	0.00	0.00	0.00	4.02	65.51	0.00	69.53
c) Sanitation	45.71	9.00	1107.97	200.76	177.93	0.00	11.48	0.00	1552.85	34.57	0.00	1587.43
5. Sub-Total (2 to 4)	4280.60	18636.40	13173.71	361.14	333.82	0.00	11.48	0.00	36797.15	112.39	0.00	36909.55
6. Public Administration & Defence (1-5)	1660.82	4296.32	8350.30	165.17	614.74	24.83	0.00	0.20	15112.39	161.97	0.25	15274.61

Table-5 (₹ lakhs)

Borrowing account of local bodies (Uttarakhand) Account-V 2015-16

	2015-16				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	141935.95	130417.94			
II. Borrowing at home					
1. Internal debt	10.21	8.00			
2. Small savings, provident fund etc.	1.30	45.25			
Total	11.51	53.25			
Net receipts	-41.74				
III. Extra budgetary receipts & Adjustments					
1. Loans from Government of India	0.00	0.00			
2. Loans and advances by State Government	0.00	0.00			
3. Reserve funds	0.00	0.00			
4. Deposits & Advances	30.79	250.21			
5. Suspense & Miscellaneous	137.94	0.00			
6. Remittances	0.00	0.00			
7. Cash Balance	83596.95	94991.75			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account (Dep.)					
Total	83765.68	95241.96			
Net receipts	-11476.28				
Total excluding Funds	225713.15	225713.15			

Table-6 (₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies (Uttarakhand) Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16	
1	2	3	4	
Income from entrepreneurship and property	1161.81	1.Total consumption expenditure	31334.61	
1.1 Profits		1.1 Compensation of employees	25890.80	
1.2 Income from property	1161.81	a) salaries, wages and Benefits	25306.25	
1.2.1 Net interest received	582.59	b) pension	584.56	
1.2.2 Other Property Receipts	579.23	1.2 Net purchase of commodities and services	5443.81	
2. Total tax revenue	1417.73	a) purchases	845.47	
2.1 Total Direct Taxes	846.18	b) maintenance	4848.45	
a) Land Revenue	6.13	c) less sales	250.10	
b) Other Direct Taxes	840.04	2.Net interest paid to	36.42	
2.2 Total Indirect Taxes	571.55	2.1 Public Authorities	36.42	
a) stamp duty	0.00	a) Centre	26.95	
b) Other Taxes and Duties	571.55	b) States	2.73	
3. Fees & Miscellaneous Receipts	577.95	c) Other	6.74	
4. Total transfers	69339.36	2.2 less Commercial Interest		
4.1 Current transfer	9449.49	3. Subsidies	73.74	
a) Centre	2435.46	4 Total Current Transfers	1612.09	
b) States	4749.66	5. Total current expenditure	33056.86	
c) Others	2264.37	6. Surplus on current account	39439.99	
4.2 Capital Transfer	59889.88			
a) Centre	31327.79			
b) States	24558.74			
c) Others	4003.35			
Total Receipts(1+2+3+4)	72496.85			

Table-7 (₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

Expenditure	2015-16
1	2
Administration	
1. Capital outlay	35118.60
2. Net purchase of physical assets	16.60
2.1 Second hand assets	14.61
2.2 Land	2.00
3. Change in Stock	0.25
4. Capital transfers	1778.29
5. Total (1 to 4)	36913.75
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	36913.75
II. Receipts	
11. Surplus on current account	39439.99
12. Consumption of fixed capital	
13. Borrowing at home	2.21
14. Other liabilities	-2528.45
14.1 net extra budgetary borrowings	-2407.49
14.2 less net purchase of financial assets	120.96
15. Total receipts(11 to 14)	36913.75

Table-8 (₹ lakhs)

Estimates of Net Product from Rural Local Administration Account – III 2015-16

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	22581.09	584.56	2725.16	25890.80
2. Construction	13775.17	25.11	901.00	14701.28
3. Water supply	0.00	0.00	45.85	45.85
4. Other Services	9.96	1.50	181.10	192.56
I. a) Education	0.00	0.00	147.37	147.37
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	9.96	1.50	33.73	45.19
5. Sub-Total (2 to 4)	13785.13	26.61	1127.95	14939.69
6. Public Administration & Defence (1-5)	8795.96	557.94	1597.20	10951.11

Table-9 (₹ lakhs)

Capital Formation by type of Assets and Industry of use of Rural Local Body Account-IV 2015-16

2015-16	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	3447.92	16335.99	14718.86	286.97	315.05	2.13	11.48	0.20	35118.60	14.61	0.25	35133.46
2. Construction	2277.35	12628.51	8652.66	116.22	51.09	0.00	0.00	0.00	23725.83	6.06	0.00	23731.90
3. Water Supply	5.09	192.63	1676.39	16.68	41.72	0.00	0.00	0.00	1932.50	3.66	0.00	1936.17
4. Other Services	45.71	4.00	386.36	2.95	0.53	0.00	11.48	0.00	451.02	0.00	0.00	451.02
I. a) Education	0.00	0.00	4.66	0.00	0.00	0.00	0.00	0.00	4.66	0.00	0.00	4.66
b) Medical & Public Health	0.00	0.00	2.79	0.00	0.00	0.00	0.00	0.00	2.79	0.00	0.00	2.79
c) Sanitation	45.71	4.00	378.91	2.95	0.53	0.00	11.48	0.00	443.58	0.00	0.00	443.58
5. Sub-Total (2 to 4)	2328.15	12825.14	10715.40	135.84	93.34	0.00	11.48	0.00	26109.36	9.73	0.00	26119.09
6. Public Administration & Defence (1-5)	1119.77	3510.85	4003.46	151.12	221.71	2.13	0.00	0.20	9009.24	4.88	0.25	9014.37

Table-10 (₹ lakhs)

Borrowing account of Rural local bodies Account-V 2015-16

	2015-16			
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	72754.55	70349.28		
II. Borrowing at home				
1. Internal debt	10.21	8.00		
2. Small savings, provident fund etc.	0.00	0.00		
Total	10.21	8.00		
Net receipts	2.21			
III. Extra budgetary receipts & Adjustments				
1. Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	15.02	27.56		
5. Suspense & Miscellaneous	137.94	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	46854.33	49387.22		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	47007.29	49414.78		
Net receipts	-2407.49			
Total excluding Funds	119772.06	119772.06		

Table-11 (₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies (Uttarakhand) Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	2563.93	1.Total consumption expenditure	37481.89
1.1 Profits		1.1 Compensation of employees	28544.80
1.2 Income from property	2563.93	a) salaries, wages and Benefits	23060.15
1.2.1 Net interest received	617.70	b) pension	5484.65
1.2.2 Other Property Receipts	1946.23	1.2 Net purchase of commodities and services	8937.09
2. Total tax revenue	5552.20	a) purchases	5021.59
2.1 Total Direct Taxes	3699.53	b) maintenance	7160.33
a) Land Revenue	366.71	c) less sales	3244.83
b) Other Direct Taxes	3332.82	2.Net interest paid to	37.86
2.2 Total Indirect Taxes	1852.67	2.1 Public Authorities	37.86
a) stamp duty	0.00	a) Centre	28.57
b) Other Taxes and Duties	1852.67	b) States	8.38
3. Fees & Miscellaneous Receipts	5677.85	c) Other	0.91
4. Total transfers	52098.07	2.2 less Commercial Interest	
4.1 Current transfer	25375.70	3. Subsidies	673.72
a) Centre	6390.55	4 Total Current Transfers	499.01
b) States	13778.14	5. Total current expenditure (1+2+3+4)	38692.48
c) Others	5207.01	6. Surplus on current account	27199.56
4.2 Capital Transfer	26722.37		
a) Centre	6362.50		
b) States	18762.41		
c) Others	1597.45		
Total Receipts(1+2+3+4)	65892.04		

Table-12 (₹ lakhs)

Capital Finance Account of Urban Local Body (Uttarakhand) Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	16790.93
2. Net purchase of physical assets	259.76
2.1 Second hand assets	259.76
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	1017.08
5. Total (1 to 4)	18067.77
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	18067.77
II. Receipts	
11. Surplus on current account	27199.56
12. Consumption of fixed capital	0.00
13. Borrowing at home	-43.95
14. Other liabilities	-9087.84
14.1 net extra budgetary borrowings	-9068.79
14.2 less net purchase of financial assets	19.05
15. Total receipts(11 to 14)	18067.77

Table-13 (₹ lakhs)

Estimates of Net Product from Urban Local Bodies (Uttarakhand) Account – III 2015-16

Items	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	20144.42	5484.65	2915.73	28544.80
2. Construction	1778.88	87.80	61.99	1928.67
3. Water supply	71.70	12.28	68.11	152.09
4. Other Services	9110.08	2145.32	1595.80	12851.20
I. a) Education	614.84	80.48	22.56	717.89
b) Medical & Public Health	926.38	174.19	121.44	1222.01
c) Sanitation	7568.85	1890.65	1451.80	10911.30
5. Sub-Total (2 to 4)	10960.66	2245.40	1725.90	14931.95
6. Public Administration & Defense (1-5)	9183.77	3239.25	1189.83	13612.85

Table-14 (₹ lakhs)

Capital Formation by type of Assets and Industry of use (Urban Local Bodies) (Uttarakhand) Account-IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	2493.50	6596.73	6805.15	239.34	633.51	22.70	0.00	0.00	16790.93	259.76	0.00	17050.69
2. Construction	1952.45	5754.07	1684.29	18.60	61.85	0.00	0.00	0.00	9471.27	2.58	0.00	9473.85
3. Water Supply	0.00	52.19	44.96	8.87	0.00	0.00	0.00	0.00	106.02	0.00	0.00	106.02
4. Other Services	0.00	5.00	729.06	197.82	178.63	0.00	0.00	0.00	1110.50	100.08	0.00	1210.59
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	1.23	0.00	0.00	0.00	1.23	65.51	0.00	66.74
c) Sanitation	0.00	5.00	729.06	197.82	177.40	0.00	0.00	0.00	1109.27	34.57	0.00	1143.85
5. Sub-Total (2 to 4)	1952.45	5811.26	2458.31	225.29	240.48	0.00	0.00	0.00	10687.79	102.66	0.00	10790.46
6. Public Administration & Defense (1- 5)	541.05	785.47	4346.84	14.05	393.04	22.70	0.00	0.00	6103.14	157.09	0.00	6260.24

Borrowing account of Urban Local Body(Uttarakhand) Account-V 2015-16

	2015-16				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	69181.40	60068.66			
II. Borrowing at home					
1. Internal debt	0.00	0.00			
2. Small savings, provident fund	1.30	45.25			
Total	1.30	45.25			
Net receipts	-43.95				
III. Extra budgetary receipts & adjustments					
1. Loans from Government of India	0.00	0.00			
2. Loans and advances by State Government	0.00	0.00			
3. Reserve funds	0.00	0.00			
4. Deposits & Advances	15.77	222.64			
5. Suspense & Miscellaneous	0.00	0.00			
6. Remittances	0.00	0.00			
7. Cash Balance	31545.72	40407.63			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account (Dep.)					
Total	31561.49	40630.28			
Net receipts	-9068.79				
Total excluding Funds	100744.19	100744.19			

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	37.58	1.Total consumption expenditure	1968.08
1.1 Profits		1.1 Compensation of employees	1835.51
1.2 Income from property	37.58	a) salaries, wages and Benefits	1835.51
1.2.1 Net interest received	33.42	b) pension	0.00
1.2.2 Other Property Receipts	4.16	1.2 Net purchase of commodities and services	132.58
2. Total tax revenue	37.40	a) purchases	143.56
2.1 Total Direct Taxes	5.62	b) maintenance	12.95
a) Land Revenue	0.00	c) less sales	23.93
b) Other Direct Taxes	5.62	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	31.78	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	31.78	b) States	0.00
3. Fees & Miscellaneous Receipts	88.16	c) Other	0.00
4. Total transfers	3023.26	2.2 less Commercial Interest	
4.1 Current transfer	472.93	3. Subsidies	1.97
a) Centre	403.29	4 Total Current Transfers	401.08
b) States	69.64	5. Total current expenditure (1+2+3+4)	2371.13
c) Others	0.00	6. Surplus on current account	815.27
4.2 Capital Transfer	2550.33		
a) Centre	970.77		
b) States	1577.51		
c) Others	2.05		
Total Receipts(1+2+3+4)	3186.40		

Table-17

Distt: UTTARKASHI

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	1100.05
1. Capital outlay	1109.25
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	1109.25
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	1109.25
II. Receipts	
11. Surplus on current account	815.27
12. Consumption of fixed capital	
13. Borrowing at home	2.21
14. Other liabilities	291.76
14.1 net extra budgetary borrowings	291.76
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	1109.24

Distt: UTTARKASHI Table-18 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1769.69	0.00	65.81	1835.51
2. Construction	1655.06	0.00	0.00	1655.06
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	1655.06	0.00	0.00	1655.06
6. Public Administration & Defence (1-5)	114.64	0.00	65.81	180.45

Distt: UTTARKASHI Table-19 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	1.16	101.99	1006.10	0.00	0.00	0.00	0.00	0.00	1109.25	0.00	0.00	1109.25
2. Construction	1.16	101.99	997.06	0.00	0.00	0.00	0.00	0.00	1100.20	0.00	0.00	1100.20
3. Water Supply	0.00	0.00	6.49	0.00	0.00	0.00	0.00	0.00	6.49	0.00	0.00	6.49
4. Other Services	0.00	0.00	2.56	0.00	0.00	0.00	0.00	0.00	2.56	0.00	0.00	2.56
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	2.56	0.00	0.00	0.00	0.00	0.00	2.56	0.00	0.00	2.56
5. Sub-Total (2 to 4)	1.16	101.99	1006.10	0.00	0.00	0.00	0.00	0.00	1109.25	0.00	0.00	1109.25
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	3210.33	3504.30
II. Borrowing at home		
1. Internal debt	10.21	8.00
2. Small savings, provident fund	0.00	0.00
Total	10.21	8.00
Net receipts	2.21	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	4073.93	3782.17
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	4073.93	3782.17
Net receipts	291.76	
Total excluding Funds	7294.47	7294.47

Distt : CHAMOLI Table-21 (₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	34.34	1.Total consumption expenditure	1792.78
1.1 Profits		1.1 Compensation of employees	1495.52
1.2 Income from property	34.34	a) salaries, wages and Benefits	1460.85
1.2.1 Net interest received	0.00	b) pension	34.67
1.2.2 Other Property Receipts	34.34	1.2 Net purchase of commodities and services	297.26
2. Total tax revenue	20.80	a) purchases	136.47
2.1 Total Direct Taxes	20.80	b) maintenance	173.98
a) Land Revenue	0.00	c) less sales	13.19
b) Other Direct Taxes	20.80	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	26.99	c) Other	0.00
4. Total transfers	3594.56	2.2 less Commercial Interest	
4.1 Current transfer	88.80	3. Subsidies	0.00
a) Centre	0.00	4 Total Current Transfers	0.47
b) States	0.00	5. Total current expenditure (1+2+3+4)	1793.25
c) Others	88.80	6. Surplus on current account	1883.43
4.2 Capital Transfer	3505.76		
a) Centre	1012.86		
b) States	2186.25		
c) Others	306.66		
Total Receipts(1+2+3+4)	3676.68		

Distt: CHAMOLI

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	2296.63
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	346.59
5. Total (1 to 4)	2643.22
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	2643.22
II. Receipts	
11. Surplus on current account	1883.43
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	759.79
14.1 net extra budgetary borrowings	759.79
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	2643.22

Distt : CHAMOLI Table-23 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1400.69	34.67	60.17	1495.52
2. Construction	1101.78	2.54	0.00	1104.33
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	3.50	0.44	0.00	3.93
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	3.50	0.44	0.00	3.93
5. Sub-Total (2 to 4)	1105.28	2.98	0.00	1108.26
6. Public Administration & Defence (1-5)	295.40	31.69	60.17	387.26

Distt: CHAMOLI Table-24 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	298.78	465.37	1521.00	0.00	0.00	0.00	11.48	0.00	2296.63	0.00	0.00	2296.63
2. Construction	287.51	452.52	1258.45	0.00	0.00	0.00	0.00	0.00	1998.48	0.00	0.00	1998.48
3. Water Supply	0.00	0.00	225.99	0.00	0.00	0.00	0.00	0.00	225.99	0.00	0.00	225.99
4. Other Services	0.00	0.00	11.48	0.00	0.00	0.00	11.48	0.00	22.97	0.00	0.00	22.97
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	11.48	0.00	0.00	0.00	11.48	0.00	22.97	0.00	0.00	22.97
5. Sub-Total (2 to 4)	287.51	452.52	1495.93	0.00	0.00	0.00	11.48	0.00	2247.44	0.00	0.00	2247.44
6. Public Administration & Defence (1-5)	11.27	12.85	25.07	0.00	0.00	0.00	0.00	0.00	49.19	0.00	0.00	49.19

	201	.5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	3689.87	4449.66
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	137.94	0.00
6. Remittances	0.00	0.00
7. Cash Balance	7345.87	6724.02
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	7483.81	6724.02
Net receipts	759.79	
Total excluding Funds	11173.68	11173.68

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	70.04	1.Total consumption expenditure	898.60
1.1 Profits		1.1 Compensation of employees	507.51
1.2 Income from property	70.04	a) salaries, wages and Benefits	483.58
1.2.1 Net interest received	59.05	b) pension	23.93
1.2.2 Other Property Receipts	10.99	1.2 Net purchase of commodities and services	391.09
2. Total tax revenue	83.45	a) purchases	1.78
2.1 Total Direct Taxes	1.75	b) maintenance	389.31
a) Land Revenue	0.00	c) less sales	0.00
b) Other Direct Taxes	1.75	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	81.69	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	81.69	b) States	0.00
3. Fees & Miscellaneous Receipts	94.86	c) Other	0.00
4. Total transfers	3562.49	2.2 less Commercial Interest	
4.1 Current transfer	1451.21	3. Subsidies	0.00
a) Centre	88.70	4 Total Current Transfers	0.10
b) States	388.64	5. Total current expenditure (1+2+3+4)	898.70
c) Others	973.87	6. Surplus on current account	2912.14
4.2 Capital Transfer	2111.29		
a) Centre	445.08		
b) States	669.66		
c) Others	996.54		
Total Receipts(1+2+3+4)	3810.84		

Distt: RUDRAPRAYAG

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	421.78
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	421.78
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	421.78
II. Receipts	
11. Surplus on current account	2912.14
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-2490.36
14.1 net extra budgetary borrowings	-2490.36
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	421.78

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	435.54	23.93	48.04	507.51
2. Construction	204.61	0.00	0.00	204.61
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	3.14	3.14
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	3.14	3.14
5. Sub-Total (2 to 4)	204.61	0.00	3.14	207.75
6. Public Administration & Defence (1-5)	230.93	23.93	44.90	299.76

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	79.46	85.66	256.66	0.00	0.00	0.00	0.00	0.00	421.78	0.00	0.00	421.78
2. Construction	72.92	71.45	150.28	0.00	0.00	0.00	0.00	0.00	294.64	0.00	0.00	294.64
3. Water Supply	0.00	0.00	22.67	0.00	0.00	0.00	0.00	0.00	22.67	0.00	0.00	22.67
4. Other Services	0.00	0.00	6.54	0.00	0.00	0.00	0.00	0.00	6.54	0.00	0.00	6.54
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	6.54	0.00	0.00	0.00	0.00	0.00	6.54	0.00	0.00	6.54
5. Sub-Total (2 to 4)	72.92	71.45	179.50	0.00	0.00	0.00	0.00	0.00	323.86	0.00	0.00	323.86
6. Public Administration & Defence (1-5)	6.54	14.21	77.16	0.00	0.00	0.00	0.00	0.00	97.92	0.00	0.00	97.92

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	3810.84	1320.48
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	2193.13	4683.49
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	2193.13	4683.49
Net receipts	-2490.36	
Total excluding Funds	6003.97	6003.97

Distt: TEHRI GARHWAL

(₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	88.92	1.Total consumption expenditure	1403.91
1.1 Profits		1.1 Compensation of employees	1357.44
1.2 Income from property	88.92	a) salaries, wages and Benefits	1290.61
1.2.1 Net interest received	64.35	b) pension	66.83
1.2.2 Other Property Receipts	24.57	1.2 Net purchase of commodities and services	46.47
2. Total tax revenue	65.04	a) purchases	49.39
2.1 Total Direct Taxes	27.60	b) maintenance	44.53
a) Land Revenue	0.71	c) less sales	47.45
b) Other Direct Taxes	26.90	2.Net interest paid to	0.06
2.2 Total Indirect Taxes	37.44	2.1 Public Authorities	0.06
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	37.44	b) States	0.00
3. Fees & Miscellaneous Receipts	5.66	c) Other	0.06
4. Total transfers	4230.69	2.2 less Commercial Interest	
4.1 Current transfer	104.82	3. Subsidies	71.77
a) Centre	7.74	4 Total Current Transfers	46.12
b) States	95.21	5. Total current expenditure (1+2+3+4)	1521.87
c) Others	1.87	6. Surplus on current account	2868.45
4.2 Capital Transfer	4125.87		
a) Centre	1367.98		
b) States	1766.47		
c) Others	991.42		
Total Receipts(1+2+3+4)	4390.32		

Distt: TEHRI GARHWAL

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	2440.45
2. Net purchase of physical assets	2.45
2.1 Second hand assets	2.45
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	1296.44
5. Total (1 to 4)	3739.34
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	3739.34
II. Receipts	
11. Surplus on current account	2868.45
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	870.89
14.1 net extra budgetary borrowings	871.09
14.2 less net purchase of financial assets	0.20
15. Total receipts(11 to 14)	3739.34

Distt: TEHRI GARHWAL

(₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1189.86	66.83	100.75	1357.44
2. Construction	682.69	0.00	0.00	682.69
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	2.93	2.93
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	2.93	2.93
5. Sub-Total (2 to 4)	682.69	0.00	2.93	685.62
6. Public Administration & Defence (1-5)	507.17	66.83	97.82	671.82

Distt: TEHRI GARHWAL Table-34 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	581.52	1089.08	744.25	22.57	1.15	1.68	0.00	0.20	2440.45	2.45	0.00	2442.91
2. Construction	178.81	216.24	246.43	22.32	0.21	0.00	0.00	0.00	664.01	0.00	0.00	664.01
3. Water Supply	0.00	1.53	144.74	0.17	0.62	0.00	0.00	0.00	147.06	2.45	0.00	149.51
4. Other Services	0.00	4.00	10.53	0.09	0.33	0.00	0.00	0.00	14.95	0.00	0.00	14.95
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	4.00	10.53	0.09	0.33	0.00	0.00	0.00	14.95	0.00	0.00	14.95
5. Sub-Total (2 to 4)	178.81	221.77	401.71	22.57	1.15	0.00	0.00	0.00	826.02	2.45	0.00	828.47
6. Public Administration & Defence (1-5)	402.72	867.30	342.54	0.00	0.00	1.68	0.00	0.20	1614.44	0.00	0.00	1614.44

	2015-16				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	4437.77	5308.86			
II. Borrowing at home					
1. Internal debt	0.00	0.00			
2. Small savings, provident fund	0.00	0.00			
Total	0.00	0.00			
Net receipts	0.00				
III. Extra budgetary receipts & adjustments					
1. Loans from Government of India	0.00	0.00			
2. Loans and advances by State Government	0.00	0.00			
3. Reserve funds	0.00	0.00			
4. Deposits & Advances	0.00	0.00			
5. Suspense & Miscellaneous	0.00	0.00			
6. Remittances	0.00	0.00			
7. Cash Balance	10494.98	9623.89			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account (Dep.)					
Total	10494.98	9623.89			
Net receipts	871.09				
Total excluding Funds	14932.75	14932.75			

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	240.96	1.Total consumption expenditure	1685.30
1.1 Profits		1.1 Compensation of employees	1409.77
1.2 Income from property	240.96	a) salaries, wages and Benefits	1335.29
1.2.1 Net interest received	95.76	b) pension	74.48
1.2.2 Other Property Receipts	145.20	1.2 Net purchase of commodities and services	275.53
2. Total tax revenue	86.34	a) purchases	42.62
2.1 Total Direct Taxes	86.34	b) maintenance	332.82
a) Land Revenue	0.56	c) less sales	99.91
b) Other Direct Taxes	85.78	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	22.32	c) Other	0.00
4. Total transfers	4863.63	2.2 less Commercial Interest	
4.1 Current transfer	3155.95	3. Subsidies	0.00
a) Centre	85.03	4 Total Current Transfers	167.88
b) States	2221.68	5. Total current expenditure (1+2+3+4)	1853.18
c) Others	849.24	6. Surplus on current account	3360.08
4.2 Capital Transfer	1707.68		
a) Centre	1485.83		
b) States	221.85		
c) Others	0.00		
Total Receipts(1+2+3+4)	5213.26		

Distt: DEHRADUN

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	222-22
1. Capital outlay	2295.93
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	2295.93
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	2295.93
II. Receipts	
11. Surplus on current account	3360.08
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-1064.14
14.1 net extra budgetary borrowings	-1064.14
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	2295.94

Distt : DEHRADUN Table-38 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1295.47	74.48	39.83	1409.77
2. Construction	648.37	3.47	0.49	652.33
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	648.37	3.47	0.49	652.33
6. Public Administration & Defence (1-5)	647.10	71.00	39.34	757.44

Distt: DEHRADUN Table-39 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	196.18	1348.88	750.87	0.00	0.00	0.00	0.00	0.00	2295.93	0.00	0.00	2295.93
2. Construction	0.00	1174.22	62.15	0.00	0.00	0.00	0.00	0.00	1236.37	0.00	0.00	1236.37
3. Water Supply	0.00	125.70	345.02	0.00	0.00	0.00	0.00	0.00	470.72	0.00	0.00	470.72
4. Other Services	0.00	0.00	53.98	0.00	0.00	0.00	0.00	0.00	53.98	0.00	0.00	53.98
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	53.98	0.00	0.00	0.00	0.00	0.00	53.98	0.00	0.00	53.98
5. Sub-Total (2 to 4)	0.00	1299.92	461.15	0.00	0.00	0.00	0.00	0.00	1761.07	0.00	0.00	1761.07
6. Public Administration & Defence (1-5)	196.18	48.96	289.72	0.00	0.00	0.00	0.00	0.00	534.86	0.00	0.00	534.86

	2015-16			
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	5313.17	4249.02		
II. Borrowing at home				
1. Internal debt	0.00	0.00		
2. Small savings, provident fund	0.00	0.00		
Total	0.00	0.00		
Net receipts	0.00			
III. Extra budgetary receipts & adjustments				
1. Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	15.02	27.56		
5. Suspense & Miscellaneous	0.00	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	3422.38	4473.98		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	3437.40	4501.54		
Net receipts	-1064.14			
Total excluding Funds	8750.57	8750.57		

Distt: HARIDWAR Table-41 (₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	65.77	1.Total consumption expenditure	1302.59
1.1 Profits		1.1 Compensation of employees	1124.03
1.2 Income from property	65.77	a) salaries, wages and Benefits	1040.44
1.2.1 Net interest received	7.29	b) pension	83.59
1.2.2 Other Property Receipts	58.48	1.2 Net purchase of commodities and services	178.56
2. Total tax revenue	511.15	a) purchases	0.00
2.1 Total Direct Taxes	116.30	b) maintenance	178.56
a) Land Revenue	0.00	c) less sales	0.00
b) Other Direct Taxes	116.30	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	394.85	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	394.85	b) States	0.00
3. Fees & Miscellaneous Receipts	3.38	c) Other	0.00
4. Total transfers	6060.49	2.2 less Commercial Interest	
4.1 Current transfer	24.02	3. Subsidies	0.00
a) Centre	0.00	4 Total Current Transfers	0.00
b) States	0.00	5. Total current expenditure (1+2+3+4)	1302.59
c) Others	24.02	6. Surplus on current account	5338.20
4.2 Capital Transfer	6036.47		
a) Centre	0.00		
b) States	6036.47		
c) Others	0.00		
Total Receipts(1+2+3+4)	6640.79		

Distt: HARIDWAR Table-42

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	6047.15
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	6047.15
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	6047.15
II. Receipts	
11. Surplus on current account	5338.20
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	708.95
14.1 net extra budgetary borrowings	708.95
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	6047.15

Distt : HARIDWAR Table-43 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1009.42	83.59	31.01	1124.03
2. Construction	791.01	0.00	0.00	791.01
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	791.01	0.00	0.00	791.01
6. Public Administration & Defence (1-5)	218.41	83.59	31.01	333.02

Distt: HARIDWAR Table-44 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	40.61	4977.52	1029.03	0.00	0.00	0.00	0.00	0.00	6047.15	0.00	0.00	6047.15
2. Construction	40.61	4977.52	834.36	0.00	0.00	0.00	0.00	0.00	5852.48	0.00	0.00	5852.48
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	40.61	4977.52	834.36	0.00	0.00	0.00	0.00	0.00	5852.48	0.00	0.00	5852.48
6. Public Administration & Defence (1-5)	0.00	0.00	194.67	0.00	0.00	0.00	0.00	0.00	194.67	0.00	0.00	194.67

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	6640.79	7349.74
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	1519.42	810.48
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	1519.42	810.48
Net receipts	708.95	
Total excluding Funds	8160.21	8160.21

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	134.28	1.Total consumption expenditure	5785.37
1.1 Profits		1.1 Compensation of employees	4548.99
1.2 Income from property	134.28	a) salaries, wages and Benefits	4480.96
1.2.1 Net interest received	67.95	b) pension	68.03
1.2.2 Other Property Receipts	66.33	1.2 Net purchase of commodities and services	1236.38
2. Total tax revenue	27.81	a) purchases	55.29
2.1 Total Direct Taxes	3.42	b) maintenance	1204.33
a) Land Revenue	0.84	c) less sales	23.24
b) Other Direct Taxes	2.57	2.Net interest paid to	1.13
2.2 Total Indirect Taxes	24.40	2.1 Public Authorities	1.13
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	24.40	b) States	1.13
3. Fees & Miscellaneous Receipts	18.07	c) Other	0.00
4. Total transfers	8654.03	2.2 less Commercial Interest	
4.1 Current transfer	576.94	3. Subsidies	0.00
a) Centre	270.50	4 Total Current Transfers	6.70
b) States	156.98	5. Total current expenditure (1+2+3+4)	5793.20
c) Others	149.45	6. Surplus on current account	3040.99
4.2 Capital Transfer	8077.09		
a) Centre	5428.52		
b) States	2365.14		
c) Others	283.43		
Total Receipts(1+2+3+4)	8834.20		

Distt: PAURI GARHWAL

Table-47

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	3196.66
2. Net purchase of physical assets	2.00
2.1 Second hand assets	0.00
2.2 Land	2.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	3198.66
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	3198.66
II. Receipts	
11. Surplus on current account	3040.99
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	157.66
14.1 net extra budgetary borrowings	157.66
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	3198.66

Distt: PAURI GARHWAL

(₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	3251.47	68.03	1229.49	4548.99
2. Construction	1620.38	0.00	149.63	1770.01
3. Water supply	0.00	0.00	27.95	27.95
4. Other Services	6.46	1.07	5.44	12.97
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	6.46	1.07	5.44	12.97
5. Sub-Total (2 to 4)	1626.84	1.07	183.03	1810.94
6. Public Administration & Defence (1-5)	1624.63	66.97	1046.46	2738.05

Distt: PAURI GARHWAL Table-49 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	143.98	791.14	2217.63	43.67	0.00	0.25	0.00	0.00	3196.66	0.00	0.00	3196.66
2. Construction	29.91	425.39	961.23	41.24	0.00	0.00	0.00	0.00	1457.76	0.00	0.00	1457.76
3. Water Supply	5.09	7.73	247.15	0.49	0.00	0.00	0.00	0.00	260.46	0.00	0.00	260.46
4. Other Services	0.00	0.00	10.07	0.00	0.00	0.00	0.00	0.00	10.07	0.00	0.00	10.07
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	1.16	0.00	0.00	0.00	0.00	0.00	1.16	0.00	0.00	1.16
c) Sanitation	0.00	0.00	8.91	0.00	0.00	0.00	0.00	0.00	8.91	0.00	0.00	8.91
5. Sub-Total (2 to 4)	35.00	433.12	1218.44	41.73	0.00	0.00	0.00	0.00	1728.30	0.00	0.00	1728.30
6. Public Administration & Defence (1-5)	108.97	358.02	999.19	1.94	0.00	0.25	0.00	0.00	1468.37	0.00	0.00	1468.37

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	8857.43	9015.10
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	5715.02	5557.36
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	5715.02	5557.36
Net receipts	157.66	
Total excluding Funds	14572.46	14572.46

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	53.06	1.Total consumption expenditure	2681.97
1.1 Profits		1.1 Compensation of employees	2363.35
1.2 Income from property	53.06	a) salaries, wages and Benefits	2347.66
1.2.1 Net interest received	38.95	b) pension	15.68
1.2.2 Other Property Receipts	14.11	1.2 Net purchase of commodities and services	318.63
2. Total tax revenue	46.66	a) purchases	92.16
2.1 Total Direct Taxes	46.14	b) maintenance	226.47
a) Land Revenue	0.05	c) less sales	0.00
b) Other Direct Taxes	46.09	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.51	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.51	b) States	0.00
3. Fees & Miscellaneous Receipts	0.00	c) Other	0.00
4. Total transfers	5840.46	2.2 less Commercial Interest	
4.1 Current transfer	1901.14	3. Subsidies	0.00
a) Centre	296.13	4 Total Current Transfers	0.00
b) States	1592.21	5. Total current expenditure (1+2+3+4)	2681.97
c) Others	12.80	6. Surplus on current account	3258.20
4.2 Capital Transfer	3939.32		
a) Centre	3187.55		
b) States	751.77		
c) Others	0.00		
Total Receipts(1+2+3+4)	5940.17		

Distt: PITHORAGARH

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	22.47.42
1. Capital outlay	2847.48
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	5.46
5. Total (1 to 4)	2852.94
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	2852.94
II. Receipts	
11. Surplus on current account	3258.20
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-405.26
14.1 net extra budgetary borrowings	-405.26
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	2852.94

Distt: PITHORAGARH Table-53

Estimates of Net Product of Rural Local Body Account III 2015-16

(₹ lakhs)

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	2245.29	15.68	102.38	2363.35
2. Construction	1841.14	0.00	35.43	1876.57
3. Water supply	0.00	0.00	11.16	11.16
4. Other Services	0.00	0.00	11.44	11.44
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	11.44	11.44
5. Sub-Total (2 to 4)	1841.14	0.00	58.03	1899.17
6. Public Administration & Defence (1-5)	404.15	15.68	44.35	464.18

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	189.80	1250.96	1406.72	0.00	0.00	0.00	0.00	0.00	2847.48	0.00	0.00	2847.48
2. Construction	0.00	117.97	1174.29	0.00	0.00	0.00	0.00	0.00	1292.26	0.00	0.00	1292.26
3. Water Supply	0.00	0.00	57.40	0.00	0.00	0.00	0.00	0.00	57.40	0.00	0.00	57.40
4. Other Services	0.00	0.00	5.53	0.00	0.00	0.00	0.00	0.00	5.53	0.00	0.00	5.53
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.96	0.00	0.00	0.00	0.00	0.00	0.96	0.00	0.00	0.96
c) Sanitation	0.00	0.00	4.58	0.00	0.00	0.00	0.00	0.00	4.58	0.00	0.00	4.58
5. Sub-Total (2 to 4)	0.00	117.97	1237.22	0.00	0.00	0.00	0.00	0.00	1355.19	0.00	0.00	1355.19
6. Public Administration & Defence (1-5)	189.80	1132.99	169.50	0.00	0.00	0.00	0.00	0.00	1492.29	0.00	0.00	1492.29

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	5940.17	5534.91
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	2932.47	3337.73
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	2932.47	3337.73
Net receipts	-405.26	
Total excluding Funds	8872.64	8872.64

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	49.99	1.Total consumption expenditure	1042.43
1.1 Profits		1.1 Compensation of employees	894.16
1.2 Income from property	49.99	a) salaries, wages and Benefits	866.38
1.2.1 Net interest received	25.07	b) pension	27.78
1.2.2 Other Property Receipts	24.92	1.2 Net purchase of commodities and services	148.26
2. Total tax revenue	0.08	a) purchases	38.89
2.1 Total Direct Taxes	0.02	b) maintenance	109.37
a) Land Revenue	0.00	c) less sales	0.00
b) Other Direct Taxes	0.02	2.Net interest paid to	1.78
2.2 Total Indirect Taxes	0.05	2.1 Public Authorities	1.78
a) stamp duty	0.00	a) Centre	0.40
b) Other Taxes and Duties	0.05	b) States	0.09
3. Fees & Miscellaneous Receipts	25.19	c) Other	1.29
4. Total transfers	3105.91	2.2 less Commercial Interest	
4.1 Current transfer	285.39	3. Subsidies	0.00
a) Centre	285.39	4 Total Current Transfers	297.07
b) States	0.00	5. Total current expenditure (1+2+3+4)	1341.27
c) Others	0.00	6. Surplus on current account	1839.90
4.2 Capital Transfer	2820.52		
a) Centre	910.22		
b) States	1910.30		
c) Others	0.00		
Total Receipts(1+2+3+4)	3181.17		

Table-57

Distt: BAGESHWAR

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	1177.62
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.59
5. Total (1 to 4)	1178.21
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	1178.21
II. Receipts	
11. Surplus on current account	1839.90
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-661.70
14.1 net extra budgetary borrowings	-661.70
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	1178.20

Distt: BAGESHWAR Table-58 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	849.12	27.78	17.26	894.16
2. Construction	387.83	0.00	0.22	388.05
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	387.83	0.00	0.22	388.05
6. Public Administration & Defence (1-5)	461.29	27.78	17.04	506.11

Distt: BAGESHWAR Table-59 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	182.20	290.31	700.77	4.34	0.00	0.00	0.00	0.00	1177.62	0.00	0.00	1177.62
2. Construction	181.85	273.79	401.44	0.00	0.00	0.00	0.00	0.00	857.08	0.00	0.00	857.08
3. Water Supply	0.00	0.00	50.17	4.34	0.00	0.00	0.00	0.00	54.51	0.00	0.00	54.51
4. Other Services	0.00	0.00	2.81	0.00	0.00	0.00	0.00	0.00	2.81	0.00	0.00	2.81
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	2.81	0.00	0.00	0.00	0.00	0.00	2.81	0.00	0.00	2.81
5. Sub-Total (2 to 4)	181.85	273.79	454.42	4.34	0.00	0.00	0.00	0.00	914.40	0.00	0.00	914.40
6. Public Administration & Defence (1-5)	0.35	16.52	246.36	0.00	0.00	0.00	0.00	0.00	263.22	0.00	0.00	263.22

Borrowing account of Rural Local Body Account-V 2015-16

	2015-16			
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	3181.17	2519.48		
II. Borrowing at home				
1. Internal debt	0.00	0.00		
2. Small savings, provident fund	0.00	0.00		
Total	0.00	0.00		
Net receipts	0.00			
III. Extra budgetary receipts & adjustments				
1. Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	0.00	0.00		
5. Suspense & Miscellaneous	0.00	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	2496.96	3158.66		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	2496.96	3158.66		
Net receipts	-661.70			
Total excluding Funds	5678.14	5678.14		

Distt : ALMORA Table-61 (₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	98.63	1.Total consumption expenditure	2248.32
1.1 Profits		1.1 Compensation of employees	1506.16
1.2 Income from property	98.63	a) salaries, wages and Benefits	1429.00
1.2.1 Net interest received	57.91	b) pension	77.17
1.2.2 Other Property Receipts	40.72	1.2 Net purchase of commodities and services	742.15
2. Total tax revenue	10.59	a) purchases	104.63
2.1 Total Direct Taxes	9.76	b) maintenance	637.52
a) Land Revenue	2.43	c) less sales	0.00
b) Other Direct Taxes	7.34	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.83	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.83	b) States	0.00
3. Fees & Miscellaneous Receipts	58.26	c) Other	0.00
4. Total transfers	6612.11	2.2 less Commercial Interest	
4.1 Current transfer	912.53	3. Subsidies	0.00
a) Centre	721.25	4 Total Current Transfers	0.04
b) States	122.81	5. Total current expenditure (1+2+3+4)	2248.36
c) Others	68.47	6. Surplus on current account	4531.23
4.2 Capital Transfer	5699.58		
a) Centre	2608.18		
b) States	2832.57		
c) Others	258.82		
Total Receipts(1+2+3+4)	6779.59		

Distt : ALMORA Table-62 (₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	4428.34
2. Net purchase of physical assets	12.16
2.1 Second hand assets	12.16
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	1.76
5. Total (1 to 4)	4442.26
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	4442.26
II. Receipts	
11. Surplus on current account	4531.23
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-88.98
14.1 net extra budgetary borrowings	-78.90
14.2 less net purchase of financial assets	10.08
15. Total receipts(11 to 14)	4442.26

Distt : ALMORA Table-63 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1350.70	77.17	78.30	1506.16
2. Construction	618.77	19.10	2.03	639.90
3. Water supply	0.00	0.00	1.11	1.11
4. Other Services	0.00	0.00	9.34	9.34
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	9.34	9.34
5. Sub-Total (2 to 4)	618.77	19.10	12.48	650.35
6. Public Administration & Defence (1-5)	731.93	58.07	65.81	855.82

Distt: ALMORA Table-64 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	727.63	2150.25	1374.58	66.45	109.22	0.20	0.00	0.00	4428.34	12.16	0.00	4440.50
2. Construction	688.93	1272.39	703.78	33.85	50.88	0.00	0.00	0.00	2749.83	6.06	0.00	2755.89
3. Water Supply	0.00	47.26	225.38	1.04	16.69	0.00	0.00	0.00	290.36	1.21	0.00	291.57
4. Other Services	2.27	0.00	156.00	2.86	0.20	0.00	0.00	0.00	161.33	0.00	0.00	161.33
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	2.27	0.00	156.00	2.86	0.20	0.00	0.00	0.00	161.33	0.00	0.00	161.33
5. Sub-Total (2 to 4)	691.20	1319.64	1085.16	37.74	67.78	0.00	0.00	0.00	3201.52	7.28	0.00	3208.79
6. Public Administration & Defence (1-5)	36.44	830.61	289.42	28.71	41.45	0.20	0.00	0.00	1226.83	4.88	0.00	1231.71

Borrowing account of Rural Local Body Account-V 2015-16

	2015-16				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	6779.59	6700.70			
II. Borrowing at home					
1. Internal debt	0.00	0.00			
2. Small savings, provident fund	0.00	0.00			
Total	0.00	0.00			
Net receipts	0.00				
III. Extra budgetary receipts & adjustments					
Loans from Government of India	0.00	0.00			
2. Loans and advances by State Government	0.00	0.00			
3. Reserve funds	0.00	0.00			
4. Deposits & Advances	0.00	0.00			
5. Suspense & Miscellaneous	0.00	0.00			
6. Remittances	0.00	0.00			
7. Cash Balance	5377.62	5456.51			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account					
(Dep.)					
Total	5377.62	5456.51			
Net receipts	-78.90				
Total excluding Funds	12157.21	12157.21			

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	27.62	1.Total consumption expenditure	2151.31
1.1 Profits		1.1 Compensation of employees	1463.67
1.2 Income from property	27.62	a) salaries, wages and Benefits	1451.67
1.2.1 Net interest received	24.70	b) pension	12.00
1.2.2 Other Property Receipts	2.92	1.2 Net purchase of commodities and services	687.64
2. Total tax revenue	20.52	a) purchases	22.41
2.1 Total Direct Taxes	20.52	b) maintenance	707.61
a) Land Revenue	0.00	c) less sales	42.38
b) Other Direct Taxes	20.52	2.Net interest paid to	0.02
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.02
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.02
3. Fees & Miscellaneous Receipts	0.43	c) Other	0.00
4. Total transfers	3381.19	2.2 less Commercial Interest	
4.1 Current transfer	195.08	3. Subsidies	0.00
a) Centre	172.27	4 Total Current Transfers	520.91
b) States	22.81	5. Total current expenditure (1+2+3+4)	2672.25
c) Others	0.00	6. Surplus on current account	757.51
4.2 Capital Transfer	3186.11		
a) Centre	2018.92		
b) States	586.44		
c) Others	580.75		
Total Receipts(1+2+3+4)	3429.76		

Distt: CHAMPAWAT Table-67

ole-67

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	1009.15
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	89.21
5. Total (1 to 4)	1098.36
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	1098.36
II. Receipts	
11. Surplus on current account	757.51
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	340.84
14.1 net extra budgetary borrowings	459.13
14.2 less net purchase of financial assets	118.28
15. Total receipts(11 to 14)	1098.36

Distt : CHAMPAWAT Table-68 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1413.09	12.00	38.58	1463.67
2. Construction	1025.50	0.00	0.00	1025.50
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	1025.50	0.00	0.00	1025.50
6. Public Administration & Defence (1-5)	387.59	12.00	38.58	438.17

Distt: CHAMPAWAT Table-69 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	10.68	105.37	773.43	119.67	0.00	0.00	0.00	0.00	1009.15	0.00	0.00	1009.15
2. Construction	10.68	105.37	558.81	0.00	0.00	0.00	0.00	0.00	674.86	0.00	0.00	674.86
3. Water Supply	0.00	0.00	65.61	0.00	0.00	0.00	0.00	0.00	65.61	0.00	0.00	65.61
4. Other Services	0.00	0.00	36.51	0.00	0.00	0.00	0.00	0.00	36.51	0.00	0.00	36.51
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.68	0.00	0.00	0.00	0.00	0.00	0.68	0.00	0.00	0.68
c) Sanitation	0.00	0.00	35.83	0.00	0.00	0.00	0.00	0.00	35.83	0.00	0.00	35.83
5. Sub-Total (2 to 4)	10.68	105.37	660.93	0.00	0.00	0.00	0.00	0.00	776.98	0.00	0.00	776.98
6. Public Administration & Defence (1-5)	0.00	0.00	112.50	119.67	0.00	0.00	0.00	0.00	232.17	0.00	0.00	232.17

Borrowing account of Rural Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	3472.15	3931.28
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	1963.93	1504.80
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	1963.93	1504.80
Net receipts	459.13	
Total excluding Funds	5436.08	5436.08

Distt : NAINITAL Table-71 (₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	214.98	1.Total consumption expenditure	5847.87
1.1 Profits		1.1 Compensation of employees	5357.83
1.2 Income from property	214.98	a) salaries, wages and Benefits	5306.26
1.2.1 Net interest received	64.52	b) pension	51.57
1.2.2 Other Property Receipts	150.46	1.2 Net purchase of commodities and services	490.04
2. Total tax revenue	175.86	a) purchases	101.01
2.1 Total Direct Taxes	175.86	b) maintenance	389.03
a) Land Revenue	1.18	c) less sales	0.00
b) Other Direct Taxes	174.68	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	0.20	c) Other	0.00
4. Total transfers	8645.51	2.2 less Commercial Interest	
4.1 Current transfer	94.55	3. Subsidies	0.00
a) Centre	0.00	4 Total Current Transfers	167.61
b) States	0.00	5. Total current expenditure (1+2+3+4)	6015.48
c) Others	94.55	6. Surplus on current account	3021.07
4.2 Capital Transfer	8550.96		
a) Centre	5957.16		
b) States	2120.43		
c) Others	473.37		
Total Receipts(1+2+3+4)	9036.55		

Table-72

Distt: NAINITAL

(₹ lakhs)

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	2635.84
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	9.32
5. Total (1 to 4)	2645.16
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	2645.16
II. Receipts	
11. Surplus on current account	3021.07
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-375.92
14.1 net extra budgetary borrowings	-375.92
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	2645.16

Distt : NAINITAL Table-73 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	4561.50	51.57	744.76	5357.83
2. Construction	2241.52	0.00	692.92	2934.43
3. Water supply	0.00	0.00	5.63	5.63
4. Other Services	0.00	0.00	0.30	0.30
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.30	0.30
5. Sub-Total (2 to 4)	2241.52	0.00	698.84	2940.36
6. Public Administration & Defence (1-5)	2319.98	51.57	45.92	2417.47

Distt: NAINITAL Table-74 (₹ LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	214.93	1256.89	996.78	11.45	155.79	0.00	0.00	0.00	2635.84	0.00	0.00	2635.84
2. Construction	67.90	1256.89	170.47	0.00	0.00	0.00	0.00	0.00	1495.26	0.00	0.00	1495.26
3. Water Supply	0.00	0.00	192.02	10.64	2.66	0.00	0.00	0.00	205.32	0.00	0.00	205.32
4. Other Services	0.00	0.00	28.43	0.00	0.00	0.00	0.00	0.00	28.43	0.00	0.00	28.43
I. a) Education	0.00	0.00	4.66	0.00	0.00	0.00	0.00	0.00	4.66	0.00	0.00	4.66
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	23.78	0.00	0.00	0.00	0.00	0.00	23.78	0.00	0.00	23.78
5. Sub-Total (2 to 4)	67.90	1256.89	390.92	10.64	2.66	0.00	0.00	0.00	1729.00	0.00	0.00	1729.00
6. Public Administration & Defence (1-5)	147.03	0.00	605.86	0.81	153.14	0.00	0.00	0.00	906.84	0.00	0.00	906.84

Borrowing account of Rural Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	9036.55	8660.65
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	4237.91	4613.83
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	4237.91	4613.83
Net receipts	-375.92	
Total excluding Funds	13274.47	13274.47

Table-76

Distt: UDHAMSINGH NAGAR

(₹ lakhs)

Income and Expenditure Outlay Account of Rural Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	45.62	1.Total consumption expenditure	2526.09
1.1 Profits		1.1 Compensation of employees	2026.86
1.2 Income from property	45.62	a) salaries, wages and Benefits	1978.04
1.2.1 Net interest received	43.61	b) pension	48.82
1.2.2 Other Property Receipts	2.01	1.2 Net purchase of commodities and services	499.23
2. Total tax revenue	332.04	a) purchases	57.25
2.1 Total Direct Taxes	332.04	b) maintenance	441.98
a) Land Revenue	0.36	c) less sales	0.00
b) Other Direct Taxes	331.67	2.Net interest paid to	33.43
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	33.43
a) stamp duty	0.00	a) Centre	26.55
b) Other Taxes and Duties	0.00	b) States	1.49
3. Fees & Miscellaneous Receipts	234.43	c) Other	5.39
4. Total transfers	7765.01	2.2 less Commercial Interest	
4.1 Current transfer	186.12	3. Subsidies	0.00
a) Centre	105.15	4 Total Current Transfers	4.09
b) States	79.68	5. Total current expenditure (1+2+3+4)	2563.61
c) Others	1.30	6. Surplus on current account	5813.50
4.2 Capital Transfer	7578.89		
a) Centre	5934.73		
b) States	1533.87		
c) Others	110.30		
Total Receipts(1+2+3+4)	8377.11		

Capital Finance Account of Rural Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	5212.32
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.25
4. Capital transfers	28.92
5. Total (1 to 4)	5241.49
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	5241.49
II. Receipts	
11. Surplus on current account	5813.50
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-572.01
14.1 net extra budgetary borrowings	-579.61
14.2 less net purchase of financial assets	-7.60
15. Total receipts(11 to 14)	5241.49

Distt: UDHAMSINGH NAGAR Table-78 (₹ lakhs)

Estimates of Net Product of Rural Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1809.25	48.82	168.79	2026.86
2. Construction	956.51	0.00	20.28	976.79
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	148.52	148.52
I. a) Education	0.00	0.00	147.37	147.37
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	1.15	1.15
5. Sub-Total (2 to 4)	956.51	0.00	168.79	1125.30
6. Public Administration & Defence (1-5)	852.74	48.82	0.00	901.55

Distt: UDHAMSINGH NAGAR

Table-79

(₹LAKHS)

Gross Capital Formation of Rural local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	780.99	2422.60	1941.02	18.82	48.88	0.00	0.00	0.00	5212.32	0.00	0.25	5212.57
2. Construction	717.08	2182.80	1133.91	18.82	0.00	0.00	0.00	0.00	4052.60	0.00	0.00	4052.60
3. Water Supply	0.00	10.41	93.74	0.00	21.75	0.00	0.00	0.00	125.90	0.00	0.00	125.90
4. Other Services	43.44	0.00	61.91	0.00	0.00	0.00	0.00	0.00	105.35	0.00	0.00	105.35
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	43.44	0.00	61.91	0.00	0.00	0.00	0.00	0.00	105.35	0.00	0.00	105.35
5. Sub-Total (2 to 4)	760.53	2193.21	1289.55	18.82	21.75	0.00	0.00	0.00	4283.86	0.00	0.00	4283.86
6. Public Administration & Defence (1-5)	20.47	229.40	651.47	0.00	27.13	0.00	0.00	0.00	928.46	0.00	0.25	928.71

Borrowing account of Rural Local Body Account-V 2015-16

	201	5-16		
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	8384.71	7805.10		
II. Borrowing at home				
1. Internal debt	0.00	0.00		
2. Small savings, provident fund	0.00	0.00		
Total	0.00	0.00		
Net receipts	0.00			
III. Extra budgetary receipts & adjustments				
Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	0.00	0.00		
5. Suspense & Miscellaneous	0.00	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	277.60	857.21		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account				
(Dep.)				
Total	277.60	857.21		
Net receipts	-579.61			
Total excluding Funds	8662.31	8662.31		

Distt: UTTARKASHI Table-81 (₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	77.36	1.Total consumption expenditure	659.48
1.1 Profits		1.1 Compensation of employees	484.21
1.2 Income from property	77.36	a) salaries, wages and Benefits	430.02
1.2.1 Net interest received	16.36	b) pension	54.19
1.2.2 Other Property Receipts	61.00	1.2 Net purchase of commodities and services	175.27
2. Total tax revenue	8.33	a) purchases	134.21
2.1 Total Direct Taxes	8.33	b) maintenance	45.28
a) Land Revenue	0.26	c) less sales	4.21
b) Other Direct Taxes	8.07	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	42.77	c) Other	0.00
4. Total transfers	2393.21	2.2 less Commercial Interest	
4.1 Current transfer	402.17	3. Subsidies	0.00
a) Centre	9.67	4 Total Current Transfers	5.28
b) States	392.50	5. Total current expenditure (1+2+3+4)	664.77
c) Others	0.00	6. Surplus on current account	1856.91
4.2 Capital Transfer	1991.03		
a) Centre	978.43		
b) States	998.13		
c) Others	14.47		
Total Receipts(1+2+3+4)	2521.67		

Table-82

Distt: UTTARKASHI

(₹ lakhs)

Capital Finance Account of Urban Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	1329.85
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	1329.85
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	1329.85
II. Receipts	
11. Surplus on current account	1856.91
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-527.06
14.1 net extra budgetary borrowings	-527.06
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	1329.85

Distt: UTTARKASHI Table-83 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	386.58	54.19	43.45	484.21
2. Construction	89.38	0.00	0.00	89.38
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	130.14	29.98	28.91	189.02
I. a) Education	36.43	0.00	0.00	36.43
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	93.71	29.98	28.91	152.59
5. Sub-Total (2 to 4)	219.52	29.98	28.91	278.40
6. Public Administration & Defence (1-5)	167.06	24.21	14.54	205.81

Distt: UTTARKASHI Table-84 (₹ LAKHS)

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	231.81	558.33	539.71	0.00	0.00	0.00	0.00	0.00	1329.85	0.00	0.00	1329.85
2. Construction	231.81	558.33	251.78	0.00	0.00	0.00	0.00	0.00	1041.92	0.00	0.00	1041.92
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	11.28	0.00	0.00	0.00	0.00	0.00	11.28	0.00	0.00	11.28
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	11.28	0.00	0.00	0.00	0.00	0.00	11.28	0.00	0.00	11.28
5. Sub-Total (2 to 4)	231.81	558.33	263.06	0.00	0.00	0.00	0.00	0.00	1053.20	0.00	0.00	1053.20
6. Public Administration & Defence (1-5)	0.00	0.00	276.65	0.00	0.00	0.00	0.00	0.00	276.65	0.00	0.00	276.65

Borrowing account of Urban Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	2525.89	1998.83
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	274.04	801.10
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	274.04	801.10
Net receipts	-527.06	
Total excluding Funds	2799.93	2799.93

Distt : CHAMOLI Table-86 (₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	102.77	1.Total consumption expenditure	1419.53
1.1 Profits		1.1 Compensation of employees	1071.07
1.2 Income from property	102.77	a) salaries, wages and Benefits	1044.80
1.2.1 Net interest received	0.00	b) pension	26.27
1.2.2 Other Property Receipts	102.77	1.2 Net purchase of commodities and services	348.46
2. Total tax revenue	79.92	a) purchases	284.24
2.1 Total Direct Taxes	46.07	b) maintenance	70.56
a) Land Revenue	14.78	c) less sales	6.34
b) Other Direct Taxes	31.29	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	33.85	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	33.85	b) States	0.00
3. Fees & Miscellaneous Receipts	55.63	c) Other	0.00
4. Total transfers	3164.38	2.2 less Commercial Interest	
4.1 Current transfer	8.47	3. Subsidies	0.00
a) Centre	0.00	4 Total Current Transfers	0.05
b) States	0.00	5. Total current expenditure (1+2+3+4)	1419.58
c) Others	8.47	6. Surplus on current account	1983.13
4.2 Capital Transfer	3155.91		
a) Centre	775.80		
b) States	2375.11		
c) Others	5.00		
Total Receipts(1+2+3+4)	3402.71		

Table-87

Distt : CHAMOLI

(₹ lakhs)

Capital Finance Account of Urban Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	1010.00
1. Capital outlay	1610.20
2. Net purchase of physical assets	0.99
2.1 Second hand assets	0.99
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	1611.19
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	1611.19
II. Receipts	
11. Surplus on current account	1983.13
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-371.94
14.1 net extra budgetary borrowings	-355.76
14.2 less net purchase of financial assets	16.18
15. Total receipts(11 to 14)	1611.19

Distt : CHAMOLI Table-88 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	945.20	26.27	99.59	1071.07
2. Construction	497.46	0.54	3.60	501.60
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	138.77	0.58	80.93	220.27
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	138.77	0.58	80.93	220.27
5. Sub-Total (2 to 4)	636.23	1.12	84.52	721.87
6. Public Administration & Defence (1-5)	308.98	25.16	15.07	349.20

Distt: CHAMOLI Table-89 (₹ LAKHS)

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	258.13	1115.96	143.30	5.57	86.69	0.56	0.00	0.00	1610.20	0.99	0.00	1611.19
2. Construction	258.13	1115.96	111.76	5.28	0.00	0.00	0.00	0.00	1491.13	0.00	0.00	1491.13
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	21.12	0.00	0.00	0.00	21.12	0.24	0.00	21.36
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	21.12	0.00	0.00	0.00	21.12	0.24	0.00	21.36
5. Sub-Total (2 to 4)	258.13	1115.96	111.76	5.28	21.12	0.00	0.00	0.00	1512.25	0.24	0.00	1512.49
6. Public Administration & Defence (1-5)	0.00	0.00	31.53	0.29	65.58	0.56	0.00	0.00	97.95	0.75	0.00	98.70

Borrowing account of Urban Local Body Account-V 2015-16

	2015-16			
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	3409.05	3053.29		
II. Borrowing at home				
1. Internal debt	0.00	0.00		
2. Small savings, provident fund	0.00	0.00		
Total	0.00	0.00		
Net receipts	0.00			
III. Extra budgetary receipts & adjustments				
1. Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	0.00	0.00		
5. Suspense & Miscellaneous	0.00	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	811.78	1167.54		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	811.78	1167.54		
Net receipts	-355.76			
Total excluding Funds	4220.83	4220.83		

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	35.12	1.Total consumption expenditure	61.82
1.1 Profits		1.1 Compensation of employees	9.51
1.2 Income from property	35.12	a) salaries, wages and Benefits	9.51
1.2.1 Net interest received	1.62	b) pension	0.00
1.2.2 Other Property Receipts	33.50	1.2 Net purchase of commodities and services	52.31
2. Total tax revenue	35.83	a) purchases	5.53
2.1 Total Direct Taxes	14.63	b) maintenance	47.10
a) Land Revenue	6.46	c) less sales	0.31
b) Other Direct Taxes	8.17	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	21.20	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	21.20	b) States	0.00
3. Fees & Miscellaneous Receipts	0.00	c) Other	0.00
4. Total transfers	625.59	2.2 less Commercial Interest	
4.1 Current transfer	625.59	3. Subsidies	0.00
a) Centre	235.17	4 Total Current Transfers	0.00
b) States	287.53	5. Total current expenditure (1+2+3+4)	61.82
c) Others	102.89	6. Surplus on current account	634.72
4.2 Capital Transfer	0.00		
a) Centre	0.00		
b) States	0.00		
c) Others	0.00		
Total Receipts(1+2+3+4)	696.54		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	0.00
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	544.04
5. Total (1 to 4)	544.04
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	544.04
II. Receipts	
11. Surplus on current account	634.72
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-90.68
14.1 net extra budgetary borrowings	-90.68
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	544.04

Distt: RUDRAPRAYAG Table-93

(₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	3.45	0.00	6.06	9.51
2. Construction	0.00	0.00	0.00	0.00
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	6.06	6.06
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	6.06	6.06
5. Sub-Total (2 to 4)	0.00	0.00	6.06	6.06
6. Public Administration & Defence (1-5)	3.45	0.00	0.00	3.45

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Borrowing account of Urban Local Body Account-V 2015-16

	2015-16				
Item description	Receipts	Expenditure			
1	2	3			
I. Revenue + Capital A/C	696.85	606.17			
II. Borrowing at home					
1. Internal debt	0.00	0.00			
2. Small savings, provident fund	0.00	0.00			
Total	0.00	0.00			
Net receipts	0.00				
III. Extra budgetary receipts & adjustments					
1. Loans from Government of India	0.00	0.00			
2. Loans and advances by State Government	0.00	0.00			
3. Reserve funds	0.00	0.00			
4. Deposits & Advances	0.00	0.00			
5. Suspense & Miscellaneous	0.00	0.00			
6. Remittances	0.00	0.00			
7. Cash Balance	95.74	186.42			
8. Funds Rev A/C	0.00	0.00			
9.Funds Commercial Account (Dep.)					
Total	95.74	186.42			
Net receipts	-90.68				
Total excluding Funds	792.59	792.59			

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	25.53	1.Total consumption expenditure	1755.11
1.1 Profits		1.1 Compensation of employees	943.53
1.2 Income from property	25.53	a) salaries, wages and Benefits	883.63
1.2.1 Net interest received	13.07	b) pension	59.91
1.2.2 Other Property Receipts	12.47	1.2 Net purchase of commodities and services	811.57
2. Total tax revenue	5.22	a) purchases	272.22
2.1 Total Direct Taxes	5.22	b) maintenance	590.43
a) Land Revenue	0.00	c) less sales	51.07
b) Other Direct Taxes	5.22	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	84.52	c) Other	0.00
4. Total transfers	1753.63	2.2 less Commercial Interest	
4.1 Current transfer	1082.16	3. Subsidies	0.00
a) Centre	166.70	4 Total Current Transfers	18.13
b) States	811.69	5. Total current expenditure (1+2+3+4)	1773.24
c) Others	103.78	6. Surplus on current account	95.66
4.2 Capital Transfer	671.47		
a) Centre	139.14		
b) States	413.83		
c) Others	118.50		
Total Receipts(1+2+3+4)	1868.91		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	228.76
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	228.76
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	228.76
II. Receipts	
11. Surplus on current account	95.66
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	133.10
14.1 net extra budgetary borrowings	133.10
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	228.76

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	507.03	59.91	376.59	943.53
2. Construction	175.36	0.00	0.00	175.36
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	94.33	17.00	40.57	151.90
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	94.33	17.00	40.57	151.90
5. Sub-Total (2 to 4)	269.69	17.00	40.57	327.26
6. Public Administration & Defence (1-5)	237.35	42.91	336.02	616.28

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	8.02	194.37	26.37	0.00	0.00	0.00	0.00	0.00	228.76	0.00	0.00	228.76
2. Construction	8.02	187.73	26.37	0.00	0.00	0.00	0.00	0.00	222.12	0.00	0.00	222.12
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	8.02	187.73	26.37	0.00	0.00	0.00	0.00	0.00	222.12	0.00	0.00	222.12
6. Public Administration & Defence (1-5)	0.00	6.64	0.00	0.00	0.00	0.00	0.00	0.00	6.64	0.00	0.00	6.64

Borrowing account of Urban Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	1919.98	2053.08
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	549.46	416.36
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	549.46	416.36
Net receipts	133.10	
Total excluding Funds	2469.44	2469.44

Table-101

Distt: DEHRADUN

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	674.57	1.Total consumption expenditure	11427.52
1.1 Profits		1.1 Compensation of employees	10566.62
1.2 Income from property	674.57	a) salaries, wages and Benefits	8253.63
1.2.1 Net interest received	241.51	b) pension	2312.99
1.2.2 Other Property Receipts	433.06	1.2 Net purchase of commodities and services	860.89
2. Total tax revenue	1668.08	a) purchases	1014.23
2.1 Total Direct Taxes	1293.31	b) maintenance	1946.08
a) Land Revenue	67.26	c) less sales	2099.42
b) Other Direct Taxes	1226.05	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	374.78	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	374.78	b) States	0.00
3. Fees & Miscellaneous Receipts	2282.70	c) Other	0.00
4. Total transfers	12724.38	2.2 less Commercial Interest	
4.1 Current transfer	12118.13	3. Subsidies	0.00
a) Centre	3219.08	4 Total Current Transfers	396.00
b) States	6043.02	5. Total current expenditure (1+2+3+4)	11823.52
c) Others	2856.03	6. Surplus on current account	5526.22
4.2 Capital Transfer	606.25		
a) Centre	550.55		
b) States	55.70		
c) Others	0.00		
Total Receipts(1+2+3+4)	17349.73		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	5475.81
2. Net purchase of physical assets	84.54
2.1 Second hand assets	84.54
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	5560.36
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	5560.36
II. Receipts	
11. Surplus on current account	5526.22
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	34.14
14.1 net extra budgetary borrowings	34.14
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	5560.36

Distt : DEHRADUN Table-103 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	7098.45	2312.99	1155.19	10566.62
2. Construction	848.85	84.18	52.75	985.78
3. Water supply	27.08	1.70	0.00	28.78
4. Other Services	4380.33	1157.25	884.17	6421.75
I. a) Education	293.22	16.20	0.00	309.42
b) Medical & Public Health	61.97	34.62	35.44	132.03
c) Sanitation	4025.14	1106.43	848.73	5980.30
5. Sub-Total (2 to 4)	5256.26	1243.14	936.91	7436.31
6. Public Administration & Defence (1-5)	1842.19	1069.85	218.27	3130.31

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	109.88	1063.90	4147.78	146.58	0.00	7.67	0.00	0.00	5475.81	84.54	0.00	5560.36
2. Construction	0.00	1063.26	33.75	0.00	0.00	0.00	0.00	0.00	1097.01	0.00	0.00	1097.01
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	605.89	146.58	0.00	0.00	0.00	0.00	752.48	28.49	0.00	780.97
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.49	0.00	28.49
c) Sanitation	0.00	0.00	605.89	146.58	0.00	0.00	0.00	0.00	752.48	0.00	0.00	752.48
5. Sub-Total (2 to 4)	0.00	1063.26	639.64	146.58	0.00	0.00	0.00	0.00	1849.49	28.49	0.00	1877.98
6. Public Administration & Defence (1-5)	109.88	0.63	3508.14	0.00	0.00	7.67	0.00	0.00	3626.32	56.05	0.00	3682.38

Borrowing account of Urban Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	19449.15	19483.30
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	15.77	214.18
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	4734.25	4501.70
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	4750.02	4715.88
Net receipts	34.14	
Total excluding Funds	24199.17	24199.17

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	573.84	1.Total consumption expenditure	6251.12
1.1 Profits		1.1 Compensation of employees	4346.61
1.2 Income from property	573.84	a) salaries, wages and Benefits	3762.08
1.2.1 Net interest received	0.75	b) pension	584.53
1.2.2 Other Property Receipts	573.09	1.2 Net purchase of commodities and services	1904.52
2. Total tax revenue	1131.64	a) purchases	655.79
2.1 Total Direct Taxes	1123.43	b) maintenance	1248.73
a) Land Revenue	6.00	c) less sales	0.00
b) Other Direct Taxes	1117.43	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	8.21	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	8.21	b) States	0.00
3. Fees & Miscellaneous Receipts	1609.26	c) Other	0.00
4. Total transfers	10471.72	2.2 less Commercial Interest	
4.1 Current transfer	2771.01	3. Subsidies	0.00
a) Centre	722.92	4 Total Current Transfers	0.00
b) States	538.37	5. Total current expenditure (1+2+3+4)	6251.12
c) Others	1509.72	6. Surplus on current account	7535.34
4.2 Capital Transfer	7700.71		
a) Centre	1614.49		
b) States	6086.22		
c) Others	0.00		
Total Receipts(1+2+3+4)	13786.46		

I. Expenditure	2015-16
1	2
Administration	221122
1. Capital outlay	2044.33
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	2044.33
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	2044.33
II. Receipts	
11. Surplus on current account	7535.34
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-5491.01
14.1 net extra budgetary borrowings	-5484.53
14.2 less net purchase of financial assets	6.48
15. Total receipts(11 to 14)	2044.33

Distt: HARIDWAR Table-108 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	3607.53	584.53	154.54	4346.61
2. Construction	4.75	0.00	0.00	4.75
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	795.97	6.64	25.04	827.66
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	34.44	2.79	25.04	62.27
c) Sanitation	761.53	3.86	0.00	765.39
5. Sub-Total (2 to 4)	800.72	6.64	25.04	832.41
6. Public Administration & Defence (1-5)	2806.81	577.88	129.50	3514.19

Distt: HARIDWAR Table-109 (₹ LAKHS)

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	978.67	725.15	315.26	11.64	11.43	2.17	0.00	0.00	2044.33	0.00	0.00	2044.33
2. Construction	978.67	474.21	315.26	0.00	0.00	0.00	0.00	0.00	1768.14	0.00	0.00	1768.14
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
5. Sub-Total (2 to 4)	978.67	479.20	315.26	0.00	0.00	0.00	0.00	0.00	1773.13	0.00	0.00	1773.13
6. Public Administration & Defence (1-5)	0.00	245.95	0.00	11.64	11.43	2.17	0.00	0.00	271.19	0.00	0.00	271.19

Borrowing account of Urban Local Body Account-V 2015-16

	2015-16					
Item description	Receipts	Expenditure				
1	2	3				
I. Revenue + Capital A/C	13786.46	8301.93				
II. Borrowing at home						
1. Internal debt	0.00	0.00				
2. Small savings, provident fund	0.00	0.00				
Total	0.00	0.00				
Net receipts	0.00					
III. Extra budgetary receipts & adjustments						
1. Loans from Government of India	0.00	0.00				
2. Loans and advances by State Government	0.00	0.00				
3. Reserve funds	0.00	0.00				
4. Deposits & Advances	0.00	0.00				
5. Suspense & Miscellaneous	0.00	0.00				
6. Remittances	0.00	0.00				
7. Cash Balance	3856.65	9341.18				
8. Funds Rev A/C	0.00	0.00				
9.Funds Commercial Account						
(Dep.)						
Total	3856.65	9341.18				
Net receipts	-5484.53					
Total excluding Funds	17643.11	17643.11				

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	256.08	1.Total consumption expenditure	2273.97
1.1 Profits		1.1 Compensation of employees	1665.78
1.2 Income from property	256.08	a) salaries, wages and Benefits	1159.14
1.2.1 Net interest received	62.35	b) pension	506.63
1.2.2 Other Property Receipts	193.73	1.2 Net purchase of commodities and services	608.19
2. Total tax revenue	103.74	a) purchases	398.86
2.1 Total Direct Taxes	92.48	b) maintenance	768.59
a) Land Revenue	16.92	c) less sales	559.26
b) Other Direct Taxes	75.55	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	11.27	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	11.27	b) States	0.00
3. Fees & Miscellaneous Receipts	17.33	c) Other	0.00
4. Total transfers	3196.56	2.2 less Commercial Interest	
4.1 Current transfer	2591.52	3. Subsidies	28.40
a) Centre	612.33	4 Total Current Transfers	44.34
b) States	1666.55	5. Total current expenditure (1+2+3+4)	2346.71
c) Others	312.64	6. Surplus on current account	1227.00
4.2 Capital Transfer	605.04		
a) Centre	14.48		
b) States	480.03		
c) Others	110.53		
Total Receipts(1+2+3+4)	3573.71		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	734.34
2. Net purchase of physical assets	36.79
2.1 Second hand assets	36.79
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	771.14
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	771.14
II. Receipts	
11. Surplus on current account	1227.00
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-455.86
14.1 net extra budgetary borrowings	-455.86
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	771.14

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	970.28	506.63	188.86	1665.78
2. Construction	39.09	0.00	1.92	41.01
3. Water supply	19.13	0.00	3.48	22.61
4. Other Services	590.37	0.00	79.10	669.47
I. a) Education	73.64	0.00	15.00	88.64
b) Medical & Public Health	110.06	0.00	41.06	151.11
c) Sanitation	406.68	0.00	23.04	429.72
5. Sub-Total (2 to 4)	648.59	0.00	84.50	733.09
6. Public Administration & Defence (1-5)	321.69	506.63	104.37	932.69

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	81.33	408.67	114.91	0.00	127.10	2.33	0.00	0.00	734.34	36.79	0.00	771.14
2. Construction	81.33	408.67	54.91	0.00	0.00	0.00	0.00	0.00	544.91	0.00	0.00	544.91
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.60	34.33	0.00	34.93
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.60	34.33	0.00	34.93
5. Sub-Total (2 to 4)	81.33	408.67	54.91	0.00	0.60	0.00	0.00	0.00	545.51	34.33	0.00	579.84
6. Public Administration & Defence (1-5)	0.00	0.00	60.00	0.00	126.50	2.33	0.00	0.00	188.83	2.46	0.00	191.29

Borrowing account of Urban Local Body Account-V 2015-16

	201	15-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	4132.96	3677.10
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	6321.88	6777.74
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	6321.88	6777.74
Net receipts	-455.86	
Total excluding Funds	10454.84	10454.84

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	23.52	1.Total consumption expenditure	1514.21
1.1 Profits		1.1 Compensation of employees	543.10
1.2 Income from property	23.52	a) salaries, wages and Benefits	478.98
1.2.1 Net interest received	9.01	b) pension	64.12
1.2.2 Other Property Receipts	14.51	1.2 Net purchase of commodities and services	971.10
2. Total tax revenue	83.17	a) purchases	338.17
2.1 Total Direct Taxes	80.73	b) maintenance	632.94
a) Land Revenue	19.33	c) less sales	0.00
b) Other Direct Taxes	61.39	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	2.45	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	2.45	b) States	0.00
3. Fees & Miscellaneous Receipts	86.25	c) Other	0.00
4. Total transfers	1848.76	2.2 less Commercial Interest	
4.1 Current transfer	1194.28	3. Subsidies	0.00
a) Centre	45.80	4 Total Current Transfers	0.00
b) States	1120.87	5. Total current expenditure (1+2+3+4)	1514.21
c) Others	27.62	6. Surplus on current account	527.49
4.2 Capital Transfer	654.48		
a) Centre	108.69		
b) States	503.41		
c) Others	42.38		
Total Receipts(1+2+3+4)	2041.70		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	583.68
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	583.68
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	583.68
II. Receipts	
11. Surplus on current account	527.49
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	56.18
14.1 net extra budgetary borrowings	11.65
14.2 less net purchase of financial assets	-44.53
15. Total receipts(11 to 14)	583.67

Distt: PITHORAGARH Table-118 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	335.77	64.12	143.20	543.10
2. Construction	11.22	0.76	1.85	13.82
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	141.81	54.07	82.85	278.74
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	11.06	8.85	7.60	27.50
c) Sanitation	130.76	45.23	75.25	251.23
5. Sub-Total (2 to 4)	153.03	54.83	84.70	292.56
6. Public Administration & Defence (1-5)	182.74	9.30	58.50	250.55

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	23.19	135.94	422.05	0.00	0.00	2.50	0.00	0.00	583.68	0.00	0.00	583.68
2. Construction	23.19	135.94	422.05	0.00	0.00	0.00	0.00	0.00	581.18	0.00	0.00	581.18
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	23.19	135.94	422.05	0.00	0.00	0.00	0.00	0.00	581.18	0.00	0.00	581.18
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	0.00	2.50	0.00	0.00	2.50	0.00	0.00	2.50

Borrowing account of Urban Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	2086.23	2097.88
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	582.42	570.77
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	582.42	570.77
Net receipts	11.65	
Total excluding Funds	2668.65	2668.65

Table-121

Distt: BAGESHWAR

(₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	12.96	1.Total consumption expenditure	290.91
1.1 Profits		1.1 Compensation of employees	193.38
1.2 Income from property	12.96	a) salaries, wages and Benefits	150.85
1.2.1 Net interest received	3.49	b) pension	42.53
1.2.2 Other Property Receipts	9.47	1.2 Net purchase of commodities and services	97.53
2. Total tax revenue	7.31	a) purchases	85.69
2.1 Total Direct Taxes	7.31	b) maintenance	11.84
a) Land Revenue	7.31	c) less sales	0.00
b) Other Direct Taxes	0.00	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	0.00	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	0.00	b) States	0.00
3. Fees & Miscellaneous Receipts	38.09	c) Other	0.00
4. Total transfers	372.04	2.2 less Commercial Interest	
4.1 Current transfer	372.04	3. Subsidies	0.00
a) Centre	45.85	4 Total Current Transfers	0.00
b) States	304.80	5. Total current expenditure (1+2+3+4)	290.91
c) Others	21.39	6. Surplus on current account	139.50
4.2 Capital Transfer	0.00		
a) Centre	0.00		
b) States	0.00		
c) Others	0.00		
Total Receipts(1+2+3+4)	430.41		

Table-122

Distt: BAGESHWAR

(₹ lakhs)

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	151.78
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	151.78
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	151.78
II. Receipts	
11. Surplus on current account	139.50
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	12.28
14.1 net extra budgetary borrowings	12.28
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	151.78

Distt: BAGESHWAR Table-123 (₹ lakhs)

Estimates of Net Product of Urban Local Body Account III 2015-16

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	129.85	42.53	21.00	193.38
2. Construction	0.00	0.00	0.00	0.00
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	48.94	17.01	16.54	82.49
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	48.94	17.01	16.54	82.49
5. Sub-Total (2 to 4)	48.94	17.01	16.54	82.49
6. Public Administration & Defence (1-5)	80.91	25.52	4.46	110.89

Distt: BAGESHWAR Table-124 (₹ LAKHS)

Gross Capital Formation of Urban local body Account IV 2015-16

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	26.14	80.57	40.75	0.00	1.35	2.97	0.00	0.00	151.78	0.00	0.00	151.78
2. Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Public Administration & Defence (1-5)	26.14	80.57	40.75	0.00	1.35	2.97	0.00	0.00	151.78	0.00	0.00	151.78

Borrowing account of Urban Local Body Account-V 2015-16

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	430.41	442.69
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	70.64	58.36
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	70.64	58.36
Net receipts	12.28	
Total excluding Funds	501.05	501.05

Distt : ALMORA Table-126 (₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	207.26	1.Total consumption expenditure	3978.41
1.1 Profits		1.1 Compensation of employees	2800.93
1.2 Income from property	207.26	a) salaries, wages and Benefits	1999.69
1.2.1 Net interest received	139.55	b) pension	801.24
1.2.2 Other Property Receipts	67.71	1.2 Net purchase of commodities and services	1177.48
2. Total tax revenue	1334.07	a) purchases	926.88
2.1 Total Direct Taxes	148.35	b) maintenance	598.87
a) Land Revenue	0.00	c) less sales	348.26
b) Other Direct Taxes	148.35	2.Net interest paid to	0.91
2.2 Total Indirect Taxes	1185.72	2.1 Public Authorities	0.91
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	1185.72	b) States	0.00
3. Fees & Miscellaneous Receipts	941.03	c) Other	0.91
4. Total transfers	1780.52	2.2 less Commercial Interest	
4.1 Current transfer	1625.59	3. Subsidies	0.00
a) Centre	940.15	4 Total Current Transfers	0.00
b) States	674.91	5. Total current expenditure (1+2+3+4)	3979.32
c) Others	10.53	6. Surplus on current account	283.56
4.2 Capital Transfer	154.94		
a) Centre	99.05		
b) States	55.89		
c) Others	0.00		
Total Receipts(1+2+3+4)	4262.89		

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	824.08
2. Net purchase of physical assets	96.58
2.1 Second hand assets	96.58
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	0.00
5. Total (1 to 4)	920.66
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	920.66
II. Receipts	
11. Surplus on current account	283.56
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	637.10
14.1 net extra budgetary borrowings	637.10
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	920.66

Distt : ALMORA Table-128 (₹ lakhs)

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1745.84	801.24	253.85	2800.93
2. Construction	41.85	0.00	0.00	41.85
3. Water supply	21.54	10.58	64.63	96.75
4. Other Services	1150.78	634.84	72.29	1857.91
I. a) Education	166.30	59.27	7.32	232.89
b) Medical & Public Health	34.83	10.58	5.61	51.02
c) Sanitation	949.66	564.99	59.36	1574.00
5. Sub-Total (2 to 4)	1214.17	645.42	136.91	1996.50
6. Public Administration & Defence (1-5)	531.67	155.81	116.93	804.42

Distt: ALMORA Table-129 (₹ LAKHS)

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	135.68	122.22	471.07	0.00	95.10	0.00	0.00	0.00	824.08	96.58	0.00	920.66
2. Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	73.67	0.00	18.10	0.00	0.00	0.00	91.77	0.00	0.00	91.77
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	73.67	0.00	18.10	0.00	0.00	0.00	91.77	0.00	0.00	91.77
5. Sub-Total (2 to 4)	0.00	0.00	73.67	0.00	18.10	0.00	0.00	0.00	91.77	0.00	0.00	91.77
6. Public Administration & Defence (1-5)	135.68	122.22	397.40	0.00	77.00	0.00	0.00	0.00	732.31	96.58	0.00	828.89

	201	5-16		
Item description	Receipts	Expenditure		
1	2	3		
I. Revenue + Capital A/C	4611.15	5248.25		
II. Borrowing at home				
1. Internal debt	0.00	0.00		
2. Small savings, provident fund	0.00	0.00		
Total	0.00	0.00		
Net receipts	0.00			
III. Extra budgetary receipts & adjustments				
Loans from Government of India	0.00	0.00		
2. Loans and advances by State Government	0.00	0.00		
3. Reserve funds	0.00	0.00		
4. Deposits & Advances	0.00	0.00		
5. Suspense & Miscellaneous	0.00	0.00		
6. Remittances	0.00	0.00		
7. Cash Balance	712.35	75.25		
8. Funds Rev A/C	0.00	0.00		
9.Funds Commercial Account (Dep.)				
Total	712.35	75.25		
Net receipts	637.10			
Total excluding Funds	5323.50	5323.50		

Distt : CHAMPAWAT Table-131 (₹ lakhs)

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	23.59	1.Total consumption expenditure	633.12
1.1 Profits		1.1 Compensation of employees	340.43
1.2 Income from property	23.59	a) salaries, wages and Benefits	287.84
1.2.1 Net interest received	8.91	b) pension	52.59
1.2.2 Other Property Receipts	14.68	1.2 Net purchase of commodities and services	292.69
2. Total tax revenue	31.88	a) purchases	100.45
2.1 Total Direct Taxes	20.40	b) maintenance	207.02
a) Land Revenue	0.17	c) less sales	14.78
b) Other Direct Taxes	20.23	2.Net interest paid to	0.00
2.2 Total Indirect Taxes	11.48	2.1 Public Authorities	0.00
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	11.48	b) States	0.00
3. Fees & Miscellaneous Receipts	59.03	c) Other	0.00
4. Total transfers	767.71	2.2 less Commercial Interest	
4.1 Current transfer	290.86	3. Subsidies	0.00
a) Centre	0.00	4 Total Current Transfers	0.00
b) States	290.86	5. Total current expenditure (1+2+3+4)	633.12
c) Others	0.00	6. Surplus on current account	249.09
4.2 Capital Transfer	476.85		
a) Centre	47.24		
b) States	358.30		
c) Others	71.32		
Total Receipts(1+2+3+4)	882.21		

Capital Finance Account of Urban Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	228.61
2. Net purchase of physical assets	2.58
2.1 Second hand assets	2.58
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	19.23
5. Total (1 to 4)	250.42
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	250.42
II. Receipts	
11. Surplus on current account	249.09
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	1.32
14.1 net extra budgetary borrowings	1.32
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	250.41

Distt : CHAMPAWAT Table-133 (₹ lakhs)

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	247.09	52.59	40.75	340.43
2. Construction	16.82	1.83	0.17	18.82
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	133.72	29.82	23.98	187.52
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	3.02	1.44	0.03	4.50
c) Sanitation	130.69	28.39	23.95	183.02
5. Sub-Total (2 to 4)	150.54	31.65	24.15	206.34
6. Public Administration & Defence (1-5)	96.55	20.94	16.60	134.09

Distt: CHAMPAWAT Table-134 (₹ LAKHS)

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	102.59	80.62	45.40	0.00	0.00	0.00	0.00	0.00	228.61	2.58	0.00	231.19
2. Construction	102.59	80.62	45.40	0.00	0.00	0.00	0.00	0.00	228.61	2.58	0.00	231.19
3. Water Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Sub-Total (2 to 4)	102.59	80.62	45.40	0.00	0.00	0.00	0.00	0.00	228.61	2.58	0.00	231.19
6. Public Administration & Defence (1-5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	896.99	898.32
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	353.91	352.59
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	353.91	352.59
Net receipts	1.32	
Total excluding Funds	1250.90	1250.91

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
Income from entrepreneurship and property	388.55	1.Total consumption expenditure	3006.21
1.1 Profits		1.1 Compensation of employees	2317.23
1.2 Income from property	388.55	a) salaries, wages and Benefits	2062.57
1.2.1 Net interest received	34.82	b) pension	254.66
1.2.2 Other Property Receipts	353.72	1.2 Net purchase of commodities and services	688.98
2. Total tax revenue	533.21	a) purchases	399.38
2.1 Total Direct Taxes	413.33	b) maintenance	366.73
a) Land Revenue	103.89	c) less sales	77.12
b) Other Direct Taxes	309.44	2.Net interest paid to	8.38
2.2 Total Indirect Taxes	119.88	2.1 Public Authorities	8.38
a) stamp duty	0.00	a) Centre	0.00
b) Other Taxes and Duties	119.88	b) States	8.38
3. Fees & Miscellaneous Receipts	213.34	c) Other	0.00
4. Total transfers	4471.48	2.2 less Commercial Interest	
4.1 Current transfer	723.11	3. Subsidies	0.00
a) Centre	118.91	4 Total Current Transfers	35.20
b) States	594.21	5. Total current expenditure (1+2+3+4)	3049.78
c) Others	10.00	6. Surplus on current account	2556.80
4.2 Capital Transfer	3748.37		
a) Centre	744.68		
b) States	1790.88		
c) Others	1212.80		
Total Receipts(1+2+3+4)	5606.58		

Capital Finance Account of Urban Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	603.25
2. Net purchase of physical assets	38.27
2.1 Second hand assets	38.27
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	28.84
5. Total (1 to 4)	670.36
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	670.36
II. Receipts	
11. Surplus on current account	2556.80
12. Consumption of fixed capital	
13. Borrowing at home	-43.95
14. Other liabilities	-1842.47
14.1 net extra budgetary borrowings	-1842.47
14.2 less net purchase of financial assets	0.00
15. Total receipts(11 to 14)	670.37

Distt : NAINITAL Table-138 (₹ lakhs)

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	1896.23	254.66	166.34	2317.23
2. Construction	33.38	0.00	1.56	34.95
3. Water supply	3.96	0.00	0.00	3.96
4. Other Services	1009.08	138.95	87.78	1235.81
I. a) Education	45.26	5.02	0.24	50.52
b) Medical & Public Health	671.01	115.91	6.66	793.58
c) Sanitation	292.81	18.02	80.88	391.71
5. Sub-Total (2 to 4)	1046.42	138.95	89.35	1274.71
6. Public Administration & Defence (1-5)	849.81	115.71	76.99	1042.52

Distt: NAINITAL Table-139 (₹ LAKHS)

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	24.92	343.16	161.63	15.56	53.49	4.50	0.00	0.00	603.25	38.27	0.00	641.52
2. Construction	24.92	238.20	65.15	13.32	0.00	0.00	0.00	0.00	341.59	0.00	0.00	341.59
3. Water Supply	0.00	52.19	25.90	0.00	0.00	0.00	0.00	0.00	78.08	0.00	0.00	78.08
4. Other Services	0.00	0.00	38.22	2.24	33.10	0.00	0.00	0.00	73.55	37.02	0.00	110.58
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	1.23	0.00	0.00	0.00	1.23	37.02	0.00	38.25
c) Sanitation	0.00	0.00	38.22	2.24	31.87	0.00	0.00	0.00	72.33	0.00	0.00	72.33
5. Sub-Total (2 to 4)	24.92	290.39	129.27	15.56	33.10	0.00	0.00	0.00	493.23	37.02	0.00	530.25
6. Public Administration & Defence (1-5)	0.00	52.77	32.36	0.00	20.39	4.50	0.00	0.00	110.02	1.25	0.00	111.27

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	5683.70	3797.27
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	1.30	45.25
Total	1.30	45.25
Net receipts	-43.95	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	8.46
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	1619.29	3453.30
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account		
(Dep.)		
Total	1619.29	3461.76
Net receipts	-1842.47	
Total excluding Funds	7304.29	7304.29

Income and Expenditure Outlay Account of Urban Local Bodies Account – I 2015-16

Receipts	2015-16	Expenditure	2015-16
1	2	3	4
1. Income from entrepreneurship and property	162.78	1.Total consumption expenditure	4210.50
1.1 Profits		1.1 Compensation of employees	3262.41
1.2 Income from property	162.78	a) salaries, wages and Benefits	2537.43
1.2.1 Net interest received	86.26	b) pension	724.98
1.2.2 Other Property Receipts	76.52	1.2 Net purchase of commodities and services	948.09
2. Total tax revenue	529.80	a) purchases	405.96
2.1 Total Direct Taxes	445.96	b) maintenance	626.17
a) Land Revenue	124.32	c) less sales	84.04
b) Other Direct Taxes	321.63	2.Net interest paid to	28.57
2.2 Total Indirect Taxes	83.84	2.1 Public Authorities	28.57
a) stamp duty	0.00	a) Centre	28.57
b) Other Taxes and Duties	83.84	b) States	0.00
3. Fees & Miscellaneous Receipts	247.89	c) Other	0.00
4. Total transfers	8528.07	2.2 less Commercial Interest	
4.1 Current transfer	1570.75	3. Subsidies	645.32
a) Centre	273.98	4 Total Current Transfers	0.00
b) States	1052.82	5. Total current expenditure (1+2+3+4)	4884.38
c) Others	243.95	6. Surplus on current account	4584.15
4.2 Capital Transfer	6957.32		
a) Centre	1289.96		
b) States	5644.91		
c) Others	22.45		
Total Receipts(1+2+3+4)	9468.53		

Capital Finance Account of Urban Local Body Account – II 2015-16

I. Expenditure	2015-16
1	2
Administration	
1. Capital outlay	2976.23
2. Net purchase of physical assets	0.00
2.1 Second hand assets	0.00
2.2 Land	0.00
3. Change in Stock	0.00
4. Capital transfers	424.97
5. Total (1 to 4)	3401.20
Enterprise	
6. Capital outlay	
7. Net purchase of physical assets	
7.1 Second hand assets	
7.2 Land	
8. Change in stock	
9. Total (6 to 8)	
10. Total expenditure (5+9)	3401.20
II. Receipts	
11. Surplus on current account	4584.15
12. Consumption of fixed capital	
13. Borrowing at home	0.00
14. Other liabilities	-1182.95
14.1 net extra budgetary borrowings	-1142.03
14.2 less net purchase of financial assets	40.92
15. Total receipts(11 to 14)	3401.20

Distt: UDHAMSINGH NAGAR Table-143 (₹ lakhs)

Item	Salary	Pension	Others	Total
1	2	3	4	5
1. Total	2271.12	724.98	266.31	3262.41
2. Construction	20.72	0.49	0.14	21.35
3. Water supply	0.00	0.00	0.00	0.00
4. Other Services	495.84	59.17	167.59	722.60
I. a) Education	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00
c) Sanitation	495.84	59.17	167.59	722.60
5. Sub-Total (2 to 4)	516.56	59.66	167.73	743.95
6. Public Administration & Defence (1-5)	1754.56	665.32	98.58	2518.46

	Building	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivate d Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Total	513.15	1767.82	376.93	59.99	258.35	0.00	0.00	0.00	2976.23	0.00	0.00	2976.23
2. Construction	243.79	1491.14	357.86	0.00	61.85	0.00	0.00	0.00	2154.64	0.00	0.00	2154.64
3. Water Supply	0.00	0.00	19.07	8.87	0.00	0.00	0.00	0.00	27.94	0.00	0.00	27.94
4. Other Services	0.00	0.00	0.00	49.00	105.71	0.00	0.00	0.00	154.71	0.00	0.00	154.71
I. a) Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Medical & Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Sanitation	0.00	0.00	0.00	49.00	105.71	0.00	0.00	0.00	154.71	0.00	0.00	154.71
5. Sub-Total (2 to 4)	243.79	1491.14	376.93	57.87	167.56	0.00	0.00	0.00	2337.29	0.00	0.00	2337.29
6. Public Administration & Defence (1-5)	269.36	276.68	0.00	2.12	90.79	0.00	0.00	0.00	638.95	0.00	0.00	638.95

	201	5-16
Item description	Receipts	Expenditure
1	2	3
I. Revenue + Capital A/C	9552.57	8410.54
II. Borrowing at home		
1. Internal debt	0.00	0.00
2. Small savings, provident fund	0.00	0.00
Total	0.00	0.00
Net receipts	0.00	
III. Extra budgetary receipts & adjustments		
1. Loans from Government of India	0.00	0.00
2. Loans and advances by State Government	0.00	0.00
3. Reserve funds	0.00	0.00
4. Deposits & Advances	0.00	0.00
5. Suspense & Miscellaneous	0.00	0.00
6. Remittances	0.00	0.00
7. Cash Balance	11563.24	12705.27
8. Funds Rev A/C	0.00	0.00
9.Funds Commercial Account (Dep.)		
Total	11563.24	12705.27
Net receipts	-1142.03	
Total excluding Funds	21115.81	21115.81

Annexure-1: Schedule for Preparation of Local Bodies Accounts

	Sc	hedule for	Preparatio	n of Loca	al Bodies	Accoun	ts			
Rural		*			*			*		
Urban										
* Please tic	 ck(✔) the re	levant entry								
		Bloc	k 0: Identif	ication p	articulars	5				
1. Name of	f State/UT									
2. Name of	f District									
3. Name of	f Tehsil/Talu	ık/Block/								
4. Type/Le	vel of Local	Body								
4.1 In case entry)	of Rural (Pl	ease tick the	relevant	Zila Parishad/ Panchayat Samiti/ Gram Panchayat/Kshetra panchayat						
4.2 In case entry)	of Urban (P	Please tick the	relevant		Municipal Corporation/ Municipality / Nagar Panchayat					
5. Name of	f Local Body									
6. Code of State, if an	•	(code/SI. no r	naintained by							
7. Number	of villages/	wards in Loca	l Body							
8. (In case under the		ne(s) of villag	es covered							
9. Total Po (In 2001 ce	•	vered under t	he local body							
10. Area c	overed und	er Local Bodie	es (In Square							
	er Panchaya Yes or No)	at is maintaini	ng proper							
12. Accoun										
13. Name a	and Designa	tion of Inforn	nant							
14. Name o	of Investigat	tor								
15. Date of	f Collection	of Data								

		Block 1: Receipts							
		I. Current Receipts							
Sr No		Description of Item	Estimate						
31 NO		Description of item	(In ₹)						
1		3							
1		t Taxes							
	1.1	Land revenue							
	1.2	Property tax							
	1.3	Other direct taxes							
2	2.1	Tax on vehicles							
	2.1	Entertainment tax							
	2.3	Stamp duty							
	2.4	Other indirect taxes							
3		of goods & services							
	3	TOTAL							
	3.1	General Public Services							
	3.2	Education Services							
	3.3	Health Services							
	3.4	Social Security and Welfare Services							
	3.5	Housing and Community Amenity Services							
	3.6	Cultural Recreational and Religious Services							
	3.7	Agriculture, Forestry, Fishing and Hunting							
	3.8	Manufacturing							
	3.9	Electricity & Gas							
	3.10	<u> </u>							
		Water Supply							
	3.11	Transport							
	3.12	Construction							
	3.13	Environment Protection							
	3.14	Relief on calamities							
	3.15	Sanitation							
	3.16	Others							
4	Fees,	fines & misc. services							
5	Prop	erty Income							
	5.1	Interest receipts							
	5.2	Rent and Royalty							
6	Curre	Current Grants From							
	6.1	centre							
	6.2	state							
	6.3	Other local bodies							
	6.4	Others							
7	Witho	drawal from Deposit funds							

п. Capital Receipts											
SI. No			Estimate								
SI. NO		Description of Item	(In ₹)								
1		2	3								
1	Gra	Г									
	1.1	From centre									
		1.1.1 MGNREGS									
		1.1.2 Sarva Shiksha Abhiyan									
		1.1.3 Indira Awas Yojna									
		1.1.4 National Rural Health Mission									
		1.1.5 PM Gram Sadak Yojna									
		1.1.6 Other Central Grant									
	1.2	From state									
		1.2.1 MGNREGS									
		1.1.2 Sarva Shiksha Abhiyan									
		1.2.3 Indira Awas Yojna									
		1.2.4 National Rural Health Mission									
		1.2.5 PM Gram Sadak Yojna									
		1.2.6 Other State Grant									
	1.3	Grants from other local bodies									
	1.4	Grants from others									
2		of Financial Assets									
3		of Land									
	3.1	Administration									
	3.2	DCU									
4		of Second hand Assets									
	4.1	Sale of Building									
		4.1.1 Administration									
		4.1.2 DCU									
	4.2	Sale of Other Assets									
		4.2.1 Administration									
l		4.2.2 DCU									

				I. CU	RRENT	EXPEND	TURE (ln₹)							
S. No.	Items	Salary		Benefit	Pension	Purchase of Goods and services		Maint	enance	Curi Tran		Subsidies	Intere	st Payr	nents
			Wages		А	Purchase	Building	Road	Other	Cash	In Kind	is .	Centre	State	Others
	Purpose	1	2	3	4	5	6.1	6.2	6.3	7.1	7.2	8	9.1	9.2	9.3
1	General Public Services														
2	Education Services														
3	Health Services														
4	Social Security and Welfare Services														
5	Housing and Community Amenity Services														
6	Cultural Recreational and Religious Services														
7	Agriculture, Forestry, Fishing and Hunting														
8	Manufacturing														
9	Electricity & Gas														
10	Water Supply														
11	Transport														
12	Construction														
13	Environment Protection														
14	Relief on calamities														
15	Sanitation														
16	Others														
17	Total														

			II	. CAPIT	AL EXP	ENDI	ΓURE	(In ₹)								
No.	Items	Purchase of Financial assets	Purchase of Land	Purchase of	assets			Сар	ital Expe	enditu	re on a	ssets			Capital Transfers	Change in Stock
·S.		Purchase of F	Purchas	Purchase of Building	Purchase of Other assets	Building	Road	Other Construction	Capitalized Wages	Transport	Machinery	Software	Animal Stock	Cultivated Assets	Capital	Change
	Purpose	1	2	3.1	3.2	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5	6
1	General Public Services															
2	Education Services															
3	Health Services															
4	Social Security and Welfare Services															
5	Housing and Community Amenity Services															
6	Cultural Recreational and Religious Services															
7	Agriculture, Forestry, Fishing and Hunting															
8	Manufacturing															
9	Electricity & Gas															
10	Water Supply															
11	Transport															
12	Construction															
13	Environment Protection															
14	Relief on calamities															
15	Sanitation															
16	Others															
18	Total															

	BLOCK-4									
Funds (In ₹)										
SI.	No.	Items	Receipts	Expenditure						
1		Loans								
	1.1	centre								
	1.2	State								
	1.3	Other Local Bodies								
	1.4	Financial Institution								
	1.5	Others								
2		Remittance								
3		Internal Debt								
4		Small savings, Provident fund etc.								
5		Reserve Funds								
6		Deposits and Advances								
7		Suspense and Miscellaneous								
8		Other Funds								
9		Opening Balance								
10		Closing Balance								